Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>ﺑﻴﺒﺎن ﺑﻤﺎ ﺔﻠ ﺔ ﺔ ﻤﺍﺯ ﺔ [Pre-Budget Statement]  ﺔﺒﺩ ﺽ ﺔ ﺎ ﺔ ﺔ ﻤ ﺔ ﻤ ﺔ ﻤ ﺔ</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Category</td>
<td>Description</td>
<td>Year</td>
<td>Date</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>--------</td>
<td>--------------------</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>(General State Budget Proposal), this is composed of three budget documents: 1- The General Budget of the State 2- The Budget of Economic Sectors 3- The Budget of Special and Independent Funds</td>
<td>2014</td>
<td>December 28, 2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>البيان المالي (Financial Statement) which is presented by the Finance Minister to brief the parliament. The parliamentary session is aired on public TV stations.</td>
<td>2014</td>
<td>December 28, 2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Budget Explanatory Memo</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>قوانين ربط الموازنة (Budget Execution Laws)</td>
<td>2014</td>
<td>January 16, 2014</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>موافقة الموازنة اليمني (Citizen's Budget (EB))</td>
<td>2014</td>
<td></td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>As of June 30, 2014, the Finance Ministry was still working on the CB. This document was produced only on August 26, 2014.</td>
<td>2014</td>
<td></td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Public Finance Statistics Bulletin</td>
<td>1st, 2nd, and 34th Quarterly Reports for 2013</td>
<td>The rest of 2013 reports were all published on February 1, 2014 which is behind</td>
</tr>
<tr>
<td>Document Type</td>
<td>Availability</td>
<td>Date</td>
<td>Notes</td>
</tr>
<tr>
<td>------------------------</td>
<td>----------------------------------------</td>
<td>-----------------------</td>
<td>--------------------------------------------</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Not produced</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Produced but not made available (internal use only)</td>
<td>NA</td>
<td>NA</td>
</tr>
</tbody>
</table>

**Sources:** Most of the data above is provided in the website of the Ministry of Finance on the following link: [http://www.mof.gov.ye/](http://www.mof.gov.ye/) You can also find useful information in the Website of Public Finance Modernization Project: [http://www.pfmpyemen.org/index.php/e-publish](http://www.pfmpyemen.org/index.php/e-publish)

**Comments:** The first Citizens' Budget ever was prepared in 2013, but it was published late (April 30, 2014).

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** We prepare Supporting EBP such a letter to the cabinet explaining the Budget

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** I agree that most of the documents above are present and dates of issue are correct except for the Pre-budget document and the Audit report. I made a thorough check on all references and websites provided by the researcher and found nothing related to a Pre-budget document. I think he mixed up with a plan to prepare a Pre-budget under the project of modernizing public finances in Yemen. This is clearly stated in Arabic on their website under the title of "components of the modernization project, page 2, paragraph 5, subtitle: "improving budget documents and enhancing transparency", line 3. It is still a project under study with international organizations that are assisting in modernizing the budget of Yemen. I think the researcher should provide references to his answer that a Pre-budget is produced. Even if he made an interview with officials at the ministry or called and asked them about that matter he should mention that clearly and in details. Otherwise I could not make a right judgment and assessment and would consider the report as not produced. The same reasoning goes to the Audit report. No references, or interviews etc whatsoever were mentioned that show that the Audit report has been produced. In the past years when I conducted my review of Yemen this report was published and posted on the website of the Audit supreme authority. Nothing of this sort is available now. I think the internal conflict is mainly responsible for the regression of fiscal performance of Yemen which has undergone significant setbacks in implementing a modern project for the formulation and preparation of the budget process according to the best practices as against past years that have witnessed a stunning improvement in this process.

**RESEARCHER'S RESPONSE**

The question is about whether these key budget documents are produced. Aside from the Mid-Year Review, all other documents are produced; however, documents like the 2014 Pre-budget Statement and the 2012 Audit Report are not made available to the public, but they are produced for internal purposes.
<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<tr>
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<td>☐ Yes</td>
<td>☐ Yes</td>
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<tr>
<td>Is it available to the public in hard copy, with charge?</td>
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<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☐ Yes</td>
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<tr>
<td>Is it available to the public online?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
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<td>☐ No</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address

<table>
<thead>
<tr>
<th></th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Produced but made available late</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| | Yes | Yes | Yes | Yes |
| ☐ No | ☐ No | ☐ No | ☐ No |

| Is it machine readable? [only for electronic copies] | ☐ Yes | ☐ Yes | ☐ Yes | ☐ Yes |
| ☐ No | ☐ No | ☐ No | ☐ No |

Is there a “citizens version” of the budget document?

| ☐ Yes | ☐ Yes | ☐ Yes | N/A |
| ☐ No | ☐ No | ☐ No | ☐ No |

**Sources:** Most of these information are provided in the website of the Ministry of Finance on: [http://www.mof.gov.ye](http://www.mof.gov.ye) Public Finance Modernization Project (PFMP) [http://www.pfmpyemen.org/index.php/e-publish](http://www.pfmpyemen.org/index.php/e-publish)

**Comments:** It has been the first time ever the Ministry of Finance in Yemen produces and publishes a Citizens' budget. The
first Citizens' Budget produced was made for 2013, but it was published late (April 30, 2014). Additionally, MoF produced also a Citizens' Budget for the EBP for 2014, but it was published late. The 2014 version was only published on August 26, 2014.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: There is a citizen version available in the information unit and it is available online.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the above answers but I have reservation on the pre-budget document as I explained in the previous question. I do agree that the Citizen budget is a new document that came into existence within the project of modernizing public finances which was crippled lately due to the ongoing conflict. However, it was published late beyond the time frame of the accepted best practices of this survey.

RESEARCHER'S RESPONSE

PBS is produced but for internal purposes only. It is not made available to the public. The answer remains "yes" as to issue of production as well as the internal use. CB, from the EB, is made available late. This was confirmed by the Webmaster.

Table 2b. Details about Availability

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<tr>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<tr>
<td>☐ No</td>
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</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<td>☐ No</td>
<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
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<td>☐ Yes</td>
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<td>☐ No</td>
</tr>
<tr>
<td>Is it available to the public</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
</tbody>
</table>
Table 3. When Are the Key Budget Documents Made Available to the Public?
### Yemen, Rep.

#### Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

#### Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

#### Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

#### In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

#### Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

#### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: Most information on State's public finance can be found on: http://www.mof.gov.ye/

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

### Table 4. General Questions

<table>
<thead>
<tr>
<th>Question</th>
<th>YES/NO</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Are there additional laws regulating:</td>
<td>Yes/No</td>
<td>Access to Information Law <a href="http://www.moit.gov.ye/moit/ar/node/2094">http://www.moit.gov.ye/moit/ar/node/2094</a> The law has been passed but its bylaw has not yet been issued There exist no laws on transparency Likewise,</td>
</tr>
</tbody>
</table>
there is no law that ensures citizens’ participation

Sources: As to the public Finance Management, there are also other laws, bylaws and regulations that guide the different budget processes including preparation and execution: - (Law of Local Authority No. 4 Issued in 2000) and its bylaws http://www.yemen-nic.info/laws/detail.php?ID=8484 - (Budget Execution Laws): http://www.mof.gov.ye/mof-yemen/113-news/1410-budget2014-law.html

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

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

B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

A.

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditures are presented by functional classification.

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

C. Not applicable/other (please comment).

Yemen, Rep.

A.

Score: 100

Sources: Expenditures are presented by functional classification in the EBP and can be seen at the following link: http://www.mof.gov.ye/files/budget/2014/data/r/1.pdf

Comments: The budget is based on economic and functional classifications and expenditures are presented by functional classification

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

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

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

C. Not applicable/other (please comment).

Yemen, Rep.
A. Score: 100

Sources: The budget is based on economic and functional classifications. The functional classification meets the IMF-GFS2001 which is more or less the same like the UN's classification of the functions of government (COFOG). [http://www.mof.gov.ye/files/budget/2014/data/t/1.pdf](http://www.mof.gov.ye/files/budget/2014/data/t/1.pdf)

Comments: The budget is based on economic and functional classifications. The functional classification meets the IMF-GFS2001 which is more or less the same like the UN's classification of the functions of government (COFOG).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

---

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

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

---

Yemen, Rep.

A. Score: 100

Sources: The budget is based on both economic and functional classifications. Expenditures are presented by economic classification: [http://www.mof.gov.ye/files/budget/2014/data/t/1.pdf](http://www.mof.gov.ye/files/budget/2014/data/t/1.pdf) The link below presents the expenditures for years 2014 - 2016 by Chapter (pp. 2 - 5) and then expenditures are presented for the year 2014 along by chapter and state institution at the centralized and decentralized levels (pp. 6-onward) [http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf](http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

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

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

C. Not applicable/other (please comment).

Yemen, Rep.

A. Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Yemen, Rep.
Score: 0

Sources: Program-based budget is not made Interview with official from the Ministry of Finance on August 12, 2014

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Most of the programs are under chapter 4 and 2 of the budget for each relevant GOV units. In order to view the expenditures of any given program, you should review Chapter 4 and 2 of the budget (Typical classification of the budget).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The GR is referring to the expenditures on commodities, services and property (Chapter 2) and Acquiring non-financial assets (Chapter 4) As pointed out in the sources section, the official interviewed from MoF confirmed that program or performance-budgeting is not followed.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
D. No, multi-year expenditure estimates are not presented by any expenditure classification.
E. Not applicable/other (please comment).

Yemen, Rep.

Score: 67

Sources: Yes, multi-year expenditure estimates are presented by two of three expenditure classifications which are the economic and administrative classification, but at the aggregate level only (e.g. see pp. 2-5 of the Estimates of State Budget for the Fiscal Year 2014 and pp. 49-97) http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf
008. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

Yemen, Rep.

D. Score: 0

Sources: Program-based budgeting is not used at all

Comments: Program-based budgeting approach is not followed

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

A.

Score: 100


Comments: Individual sources of tax revenue are not presented

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The state budget must include individual sources for tax revenues. Please visit http://www.mof.gov.ye/files/statistics/2014/56.pdf In addition, the EBP is support by an Explanation Note, which includes all revenue types and sources.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I agree with the GR. The proper answer would be "a".

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

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

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.
011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Yemen, Rep.

A.

Score: 100

Sources: Yes, multi-year estimates of revenue are presented by category Usually tax revenues are presented in chapter 1 while the remaining chapters comprise non-tax revenue Accumulated figures for the revenues of Centralized state authorities presented by chapter and state institution http://www.mof.gov.ye/files/budget/2014/data/c/s/acr.pdf For the aggregate and accumulated figures, see (p. 4). From (p. 6 onward), the revenues are presented by chapter and state institution http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: I agree. estimates and projections till the year 2016 are presented.
012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

Score: 0


GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The EBP must include all individual sources of revenues per the financial law requirements. Please visit the following link to see that the Budget includes individual revenue sources. http://www.mof.gov.ye/files/statistics/2014/56.pdf

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: I don't agree with the researcher. I think the appropriate answer is "a". It seems that the researcher mixed up with a previous question on the individual sources of tax-revenue. In this respect he is right. But the question is on the individual sources of revenues. The executive budget presented to the legislature presented a disaggregated level of revenues over 3 categories namely, tax revenues, grants, and incomes from royalties and selling of goods and services and other transfers. Though this classification is limited to three categories it responds to the requirements of the above question and extends to 2016. This is clearly stated in the state executive budget (the financial statement of the executive budget presented by the minister of finance) in a table on pages 32, 33 and 34. It is an 80-page document and the link is: www.mof.ye/files/budget/2014/budgetstate.pdf. On page 22 of this document the minister presented a detailed table of revenues distributed over 6 categories of revenues but is limited to the projected year of 2014.

RESEARCHER'S RESPONSE
I do agree with the PR that the proper answer for this question is "a" since the different types of revenues are tabulated under five main chapters including taxes, grants, income from royalties and selling of goods and services and other transfers, using non-financial assets and using financial assets. When the question is referring to the EBP, the GR is citing an IYR, which is not relevant.
IBP COMMENT
For cross-country consistency purposes, IBP determined that the researcher's original response of answer choice "d" is appropriate, as categories but not individual sources of revenue are presented for a multi-year period.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Yemen, Rep.

Score: 67


Comments: The budget do not present the central government's total debt burden at the end of the budget year.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: 1) The budget will shows the interest payments for the fiscal year because they are financial obligations that need to be honored during that year. 2) Total outstanding public debt is presented in two supporting documents: a) External Loans and Grants Report (by the end of year) b) Domestic debt report (annual) 3) In addition, the Central Bank of Yemen (CBY) issues periodic reports on the debt burden.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Net new domestic and foreign borrowings are clearly stated on pages 31 and 32 in tabular form in the appendix
of the financial statement of the executive budget presented by the minister of finance. Also, the minister of finance stated clearly in page 22 and under a section entitled "revenues from external borrowing" of the document that his country needs 37725 million Riyal of external borrowing to fill the gap of budget financing. In my view, the researcher has missed this important document in many instances which could be found on the following site: www.mof.ye/files/budget/2014/budgetstate.pdf. I am also skeptical whether an interview with officials at the ministry of finance was conducted. In the same report and on page 15, the debt burden of the budget year 2014 is only presented as a percentage of GDP. It is estimated at 17% of GDP in 2014 for external debt and 122% of GDP for domestic debt and expected to reach 125% for 2015 and 2016. However, these aggregate and percentage figures do not meet the criteria of this survey which requires accurate numbers of debt burden. Therefore it is considered as not available.

RESEARCHER'S RESPONSE
I agree with the PR, the answer should be "b". However, the documents cited by GR are not relevant since the question is about having these details in the EBP.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The central government's total debt burden at the end of the budget year and it budget EBP presents only the amount of interest paid and the amount of debt settled during the fiscal year. Interview with Official from COCA on August 27, 2014

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Due to the country PFM structure, the central bank of Yemen acts as a Treasurer for the government. Hence, the composition of the domestic debt (T-bills and Islamic bonds) as well as external loans are fully presented in the bank's annual reports. http://www.centralbank.gov.ye/App_Upload/Ann_rep2012_en.pdf
PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: On page 15 of the financial statement of the executive budget, the debt burden of the budget year 2014 is only presented as a percentage of GDP. It is estimated at 17% of GDP in 2014 for external debt and 122% of GDP for domestic debt and expected to reach 125% for 2015 and 2016. However, these aggregate and percentage figures do not meet the criteria of this survey which requires accurate numbers of debt burden. Therefore it is considered as not available. I recommend this reference to answer the above question: www.mof.ye/files/budget/2014/budgetstate.pdf

RESEARCHER’S RESPONSE
Still, the documents cited by the GR are not relevant, as they are not part of the EBP. The question is about whether the EBP presents the composition of total debt outstanding at the end of the budget year

015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

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

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

E. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 67

Sources: The economic information on nominal GDP level, inflation rate, real GDP growth and interest rates, etc. are presented in the accompanying financial statement http://www.mof.gov.ye/files/budget/2014/budgetstate.pdf pp. (3-17; most particularly pp. 14-17)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

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

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

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: n/a

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The MoF prepares the Medium Term Expenditure Framework (MTEF) and the General Budget Framework (GBF) but both reports are used internally.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The documents cited by the GR are not relevant and they are also not publicly available.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0


Comments: The budget statement provides relevant information, but it lacks some details.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Still, there is no mention of new policy proposals and those mentioned are not different from the existing policies.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

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

E. Not applicable/other (please comment).
Yemen, Rep.

Score: 0

Sources: Some information are provided in the Financial Statement which accompanies the EBP, but these information do not show how new policy proposals affect revenues. http://www.mof.gov.ye/files/budget/2014/budgetstate.pdf pp. (14-21)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

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

E. Not applicable/other (please comment).

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Yemen, Rep.

Score: 67

Sources: Both economic and functional classifications are provided, but at a lower level (at the level of item and state institution incurring the expenditure) http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf The expenditures for BY-1 are also presented in the "Estimates of the General State Budget for Fiscal Year 2014 and Projections for 2015 and 2016", but as aggregate figures only. http://www.mof.gov.ye/files/budget/2014/data/c/s/ace.pdf See, for example, pp. 243-246

Comments: The expenditure estimates for the year prior to the budget year (BY-1) are presented by two of the three expenditure classifications (economic and functional), but at the aggregate level. The expenditures are presented by "Chapter and state institution incurring the expenditure". http://www.mof.gov.ye/files/budget/2014/data/c/s/ace.pdf A separate functional classification of expenditures is provided in the link below. It presents the expenditures for both 2013 and 2014 at the centralized and decentralized levels. http://www.mof.gov.ye/files/budget/2014/data/t/4.pdf
Expenditures are normally presented by functional and economic classifications

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Yemen, Rep.

Score: 0

Sources: Program-based budgeting is not used.

Comments: Program-based budgeting approach is not followed.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The Budget includes expenditures by program, i.e., Polio program under health ministry, Rural Access Program under Public works ministry.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

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

C. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 0

Sources: Expenditure estimates for BY-1 have not been updated

Comments: Expenditure estimates for BY-1 have not been updated from the original enacted levels because budget for the current fiscal year is prepared and approved by the end of the previous year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Expenditures are classified into operating expenses and investment costs. Operating expenses are governed by Annual Indicative Ceilings to control public expending. Investment programs are treated differently. Expenditure estimates for them for BY-1 have been updated in order to assess physical implementation of these programs and projects.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The expenditure estimates of the year prior to the budget year (BY-1) have not updated from the original. This has been confirmed by officials from the Ministry of Finance.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

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

E. Not applicable/other (please comment).

Yemen, Rep.

Score: 67

Sources: Expenditure estimates for BY-2 and one more year (sometimes two years) are presented according to economic and functional classifications. The actual expenditures for the years BY-2 and BY-3 (2012 and 2011) are presented as aggregate figures. They are in the first two right hand columns http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: Only (BY-1) estimates is presented, 2013. The others (BY-2) and beyond (2011 and 2012) are actual figures. The answer should be "d". The question is clear, it is about comparing estimates of prior years which is not the case in the executive budget of Yemen, 2014. A closer look at the executive budget documents will reveal this fact.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

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

E. Not applicable/other (please comment)

Yemen, Rep.

Score: 0
Program-based budgeting is not adopted

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Yemen fiscal budgets are Programs and Performance based. However, the three classifications of the budget must be presented for all government units; including programs such as Rural Access program, which is under Public Works Ministry.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Program-based budgeting is not adopted

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Yemen, Rep.
A.
Score: 100

Sources: Two years prior to the budget year (BY-2) thhttp://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf

Comments: Actual outcomes for two years prior to the budget year (BY-1) are presented 2014 (estimates) 2013 (estimates) 2012 (actual) 2011 (actual)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Yemen, Rep.

A. Score: 100

Sources: Revenue estimates for the BY-1 (2013) are presented by Category at the aggregate level. pp. (112-114) From p. 116 onward, they are presented as aggregate figures only, but not by category. The documents provided in the link below concerns the centralized state institutions and revenue estimates are presented here by Chapter and state institution. http://www.mof.gov.ye/files/budget/2014/data/c/s/acr.pdf Likewise, the revenue estimates for both the centralized and decentralized state authorities are presented in the following document. Revenue estimates by category for BY-1 (2013) are presented on pp. (2-5). From p. 6 onward, they are presented as aggregate figures only. http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Yemen, Rep.
027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

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

C. Not applicable/other (please comment).

Yemen, Rep.

A. Score: 100

Sources: Revenue estimates for BY-1 have been dated from the original enacted levels for the first six months. The instructions for incorporating these information are provided in the “Guidelines Book” on how to prepare the budget and it is issued annually by the Ministry of Finance. http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?
A. Yes, revenue estimates for BY-2 and prior years are presented by category.

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

C. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 0

Sources: The EBP present revenue estimates by category for the budget year but not for the three years prior to the budget year (BY-1 = estimates; BY-2 = actual; and BY-3 = actual) http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

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

E. Not applicable/other (please comment).

Yemen, Rep.

A.

Score: 100

Sources: Individual sources of revenue for BY-2 are presented only on p.2. From p. 6 - onward, they are presented as aggregate figures only. http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
030. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Yemen, Rep.

A. Score: 100

Sources: Two years prior to the budget year (BY-1); 2012 and 2011 http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.

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

E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: No statistical data exist. There is no information on total debt outstanding at the end of BY-1, interest rates on the debt instruments or maturity profile of the debt. What is presented is just the interest payments on the debt and, sometimes, whether it is external or domestic. The information provided exist as aggregate number on page 2 on the left hand side under the General State Expenditures [http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf](http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf) There are also some information about the debt, most specifically the domestic debt on the Financial statement which accompanies the EBP (p. 15) [http://www.mof.gov.ye/files/budget/2014/budgetstate.pdf](http://www.mof.gov.ye/files/budget/2014/budgetstate.pdf)

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.


PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Here I refer you to my comments on question 13.

RESEARCHER'S RESPONSE

The answer remains "C" and the document cited by the GR, though useful, is not relevant since we are referring here to the EBP.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

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

E. Not applicable/other (please comment).
033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: There is an annex budget for extra budgetary funds. see the link http://www.mof.gov.ye/files/budget/2014/ Also in the financial statement there is details about the extra budgetary funds.
PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: I disagree with the researcher. The right answer should be "c". the information on extra-budgetary funds are presented in the financial statement of the executive budget, as a summary on pages 24, 25 and 26 and in detailed tabular form in the appendix of the same document from page 50 to 60. It contains gross data on income, expenditures and financing and the share of the government from the proceeds of these funds and their percentage changes year on year (2014 and 2013). Information on the rational and purposes of these funds are not provided. see link: www.mof.ye/files/budget/2014/budgetstate.pdf.

RESEARCHER’S RESPONSE

Actually, there was misunderstanding about the nature of extra-budgetary funds. Since this misunderstanding is clear now, the proper answer would be "c".

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034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 0

Sources: Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: My answer is "a" for the reasons stated in the previous question.

RESEARCHER’S RESPONSE

No comment.

IBP COMMENT

For cross-country consistency purposes, answer choice "b" is retained.
035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 67


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Estimates of transfers are presented to different agencies, but a narrative explaining the rationale behind these transfers is not presented. I refer you to the detailed financial statement of the executive budget presented by the minister of finance where no hint to this matter is presented, only gross numbers.

RESEARCHER'S RESPONSE
Yes, there exists no narrative. The transfers are shown only as aggregates.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on
different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

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

E. Not applicable/other (please comment).

Yemen, Rep.

D. Score: 0

Sources: Alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens. Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

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

C. Yes, estimates of some but not all transfers to public corporations are presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

B. Score: 67

Sources: Most public utilities corporations are state-owned and estimates of all transfers to these corporations are presented, but no narrative discussion is provided. http://www.mof.gov.ye/files/budget/2014/data/c/s/ace.pdf pp. 425-428 Interview with
038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

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

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: There exist no such information

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
**B.** Yes, the core information is presented for all financial assets.

**C.** Yes, information is presented, but it excludes some core elements or some financial assets.

**D.** No, information related to financial assets is not presented.

**E.** Not applicable/other (please comment).

Yemen, Rep.

**C.**

**Score:** 33

**Sources:** Cash-based accounting is adopted and it only present an aggregate figure of these assets, but there is no listing of these financial assets or estimation of their value. These information are presented under "Acquiring financial assets" in the budget.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.


**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** d.

**Comments:** I saw nothing of this sort in the executive budget. Please let the researcher states clearly his reference and the link to it, otherwise it is appropriate to apply "d" to this question.

**RESEARCHER'S RESPONSE**

The answer proposed by the Peer Reviewer is the proper answer (d), while the link cited by the GR is not relevant since we are speaking about EBP.

**IBP COMMENT**

Researcher subsequently revised response from "d" to "c" as information on the acquisition of financial assets is presented.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

**A.** Yes, information beyond the core elements is presented for all nonfinancial assets.

**B.** Yes, the core information is presented for all nonfinancial assets.

**C.** Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: Cash-based accounting is adopted and it only present an aggregate figure of these assets, but there is no listing of these non-financial assets or estimation of their value. These information are presented under "Acquiring nonfinancial assets" in the budget

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: For the same reason as in the previous question.

RESEARCHER’S RESPONSE
No comment.

IBP COMMENT
As the researcher indicated that information on acquiring non-financial assets is included, IBP would accept answer choice "c" for this question.

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

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0
Sources: The expenditure arrears exist only in final accounts. Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: The adjusted cash basis accounting is followed where actual and due revenues and expenditures are only recorded when they are made. Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: Information on future liabilities and the sustainability over the longer term is not presented

Comments: Cash-based accounting is adopted

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all sources of donor assistance are presented.
D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: Only donor assistance where the government contributes funds are presented. They present aggregate figures about the assistance, type of assistance (cash or technical or in-kind, but with narrative discussion. http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf pp. 100-101 Interview with official from COCA on August 27, 2014

Comments: Only donor assistance where the government contributes funds are presented

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: No information regarding estimates of donor sources is presented. Let the researcher state clearly his reference and the link to it. Otherwise a “d” answer would be appropriate.

RESEARCHER'S RESPONSE

Given the fact that the question looks at the source of the assistance, rather than the estimates of the donor assistance, I would opt for “d” answer

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

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

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

E. Not applicable/other (please comment).
046. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all earmarked revenues are presented.
- D. No, estimates of earmarked revenues are not presented.
- E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

**Sources:** This practice is followed with special and independent funds that are funded by imposing taxes on certain goods, commodities or services. Interview with official from COCA on August 27, 2014. See, for example, the budget of the Youth Care Fund which is largely financed by imposing tax on cigarettes (1 Yemeni Rial on each pack of cigarettes).

**Government Reviewer**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Peer Reviewer**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** d.

**Comments:** In the executive budget proposal at hand I noticed nothing of that sort. The researcher should provide more reliable references to his answer with a detailed content of his interview with officials at the ministry of finance. Otherwise a...
RESEARCHER’S RESPONSE

The answers and explanations as well as the reference are provided in our answer to the question. I can further refer to the sales tax levied on cigarettes (see p. 99) in the link below: http://www.mof.gov.ye/files/budget/2014/data/c/s/as.pdf Another example of such earmarked revenues are those of the "Tourism Promotion Fund" whose revenues are obtained from imposing $8 on each single air ticket sold; another example are Skills Development Fund. The budgets of these funds are provided in the following link: http://www.mof.gov.ye/files/budget/2014/f.html

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: Such information is provided in the Financial Statement which is presented to both the Cabinet and the legislator and later published as accompanying document to the EBP http://www.mof.gov.ye/files/budget/2014/budgetstate.pdf pp. (3-21)

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: the Financial Statement includes such information which is presented to both the Cabinet and the legislator and later published as accompanying document to the EBP http://www.mof.gov.ye/files/budget/2014/budgetstate.pdf

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
The Financial Statement accompanying the EBP provides only scant information on how the proposed budget is linked to government's policy goals for the budget year, when it should provide more details.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The financial statement intended to present explanations on the budget covers only the fiscal year; http://www.mof.gov.ye/files/budget/2014/budgetstate.pdf

Comments: Estimates are provided, but there is no mention of how the proposed budget is linked to all the government's policy goals for a multi-year period

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Budget preparation involves three fundamental pillars: 1) Indicative Budget Ceilings 2) Medium Term Expenditure Framework 3) Macroeconomic indicators (investment Program- Chapter 4 of the Budget)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The documents cited by the GR are not relevant. The information presented in chapter 4 are merely aggregate numbers.
049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.
E. Not applicable/other (please comment).

Yemen, Rep.

D. Score: 0

Sources: There exist no information on non-financial data on inputs to be acquired Interview with official from COCA August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).
051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).
052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: There exist no estimates of policies intended to benefit directly the country's most impoverished population. Interview with official from the Ministry of Finance on August 12, 2014 Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Social Protection in Yemen consist of cash transfers via Social Welfare fund, Fuel Subsidies and Reconstruction of damaged Areas as a result of internal conflicts such as Sada'a, Abyan and Hadramout.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Aside from the gross sums allocated for social welfare funds and the like, there is no mention of any policies directly benefiting the country's most impoverished population.
053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

A. Yes, a detailed timetable is released to the public.
B. Yes, a timetable is released, but some details are excluded.
C. Yes, a timetable is released, but it lacks important details.
D. No, a timetable is not issued to the public.
E. Not applicable/other (please comment).

Yemen, Rep.

Score: 0

Sources: The Ministry of Finance does not issue or release any timetable to the public on when the EBP is to be formulated. An interview with an official at the Ministry of Finance on August 12, 2014

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The MoF releases an annual circular before the beginning of each year in which government agencies will have to abide by the circular's guidelines (i.e. deadlines and procedures). Moreover, the Indicative Budget Ceilings are provided to all government entities in order to prepare their budgets.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Timetables are issued to the respected ministries and agencies by the minister of finance through an internal circular, but not to the public.

RESEARCHER'S RESPONSE
The circular referred to by the GR is issued and shared with respective ministries only and it is not made available to the public.

Section 3. Comprehensiveness of Other Key Budget Documents
054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

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

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

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The Pre-Budget Statement is produced for internal use only and therefore the public do not have any access to it.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In the following I copied my comment to Section 1, table1. I made a thorough check on all references and websites provided by the researcher and found nothing related to a Pre-budget document. I think he mixed up with a plan to prepare a Pre-budget under the project of modernizing public finances in Yemen. This is clearly stated in Arabic on their website under the title of "components of the modernization project, page 2, paragraph 5, subtitle: "improving budget documents and enhancing transparency", line 3. It is still a project under study with international organizations who are assisting in modernizing the budget of Yemen. I think the researcher should provide references to his answer that a Pre-budget is produced. Even if he made an interview with officials at the ministry or called and asked them about that matter he should mention that clearly and in details. Otherwise I could not make a right judgment and assessment and would consider the report as not produced. The same reasoning goes to the Audit report. No references, or interviews etc whatsoever were mentioned that show that the Audit report has been produced. In the past years when I conducted my review of Yemen this report was published and posted on the website of the Audit supreme authority. Nothing of this sort is available now. I think the internal conflict is mainly responsible for the regression of fiscal performance of Yemen which has undergone significant setbacks in implementing a modern project for the formulation and preparation of the budget process according to the best practices as against past years that have witnessed a stunning improvement in this process.
055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.
B. Yes, the core information is presented for the government’s expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government’s expenditure policies and priorities is not presented.
E. Not applicable/other (please comment).

Yemen, Rep.

D.
Score: 0

Sources: The Pre-Budget Statement is produced for internal use only and therefore the public do not have access to it.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: The financial statement includes some policies and priorities and the total expenditures.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
Financial Statement is part of the EBP and therefore cannot be considered

056. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.
B. Yes, the core information is presented for the government’s revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.

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

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The Pre-Budget Statement is produced for internal use only and therefore the public do not have access to it.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The financial statement such polices and priorities

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The Pre-Budget Statement is produced for internal use only and therefore the public do not have access to it.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 0

Sources: The Pre-Budget Statement is produced for internal use only and therefore the public do not have access to it.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 67
Sources: The Enacted Budget is not different from the EBP and, as indicated before, EBP presents expenditures by at least two of three classifications.

Comments: Enacted Budget is more or less the same as EBP. The only difference is that having the parliament approving the EBP and then presidential laws for implementing the budgets are issued.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The enacted budget includes the three expenditures classifications.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Enacted Budget does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The program-based budgeting approach is not followed and therefore there exist no estimates for programs accounting for all expenditures.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The enacted budget includes the expenditures of all programs. The question didn't refer to performance-based budget.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
No matter what you call it, it is all about developing budgets based on the relationship linking program funding levels to the
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Yemen, Rep.

A. Score: 100

Sources: Revenue estimates are presented by category. This applies to the EBP and the EB as the latter is not different from the former. Interview with official from COCA on August 27, 2014

Comments: This applies to the EBP and the EB as the latter is not different from the former.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Yemen, Rep.

A. Score: 100

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In responding with "a" to this question the researcher is contradicting himself with the question 12 of section 2 regarding the executive budget especially that the executive and the enacted budgets are no different. This would give me credit to my right assessment.

RESEARCHER'S RESPONSE
Yes, "a" is the proper answer.

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063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 67

Sources: Given the fact that the EB is more or less the same like EBP, it can be said that the EB does present the amount of the interest payments on the outstanding debt for the budget year, but not the net new borrowing required during the budget year and the debt burden at the end of the budget year. Interview with official from the Ministry of Finance on August 12, 2014.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Comments: As the enacted and executive budgets are no different the same reasoning and answer of the previous question on executive budget follow in answering this question. Net new domestic and foreign borrowings are clearly stated on pages 31 and 32 in tabular form in the appendix of the financial statement of the executive budget presented by the minister of finance. Also, the minister of finance stated clearly in page 22 and under a section entitled "revenues from external borrowing" of the document that his country needs 37725 million Riyal of external borrowing to fill the gap of budget financing. In my view, the researcher has missed this important document in many instances which could be found on the following site: [www.mof.ye/files/budget/2014/budgetstate.pdf](http://www.mof.ye/files/budget/2014/budgetstate.pdf). I am also skeptical if an interview with officials at the ministry of finance was conducted. In the same report and on page 15, the debt burden of the budget year 2014 is only presented as a percentage of GDP. It is estimated at 17% of GDP in 2014 for external debt and 122% of GDP for domestic debt and expected to reach 125% for 2015 and 2016. However, these aggregate and percentage figures do not meet the criteria of this survey which requires accurate numbers of debt burden. Therefore it is considered as not available.

RESEARCHER’S RESPONSE
The PR is right and I shall give him credit for it.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The people at the Ministry of Finance have already produced a citizens' version of the EBP, but it is, in terms of timing, already late (since it was published on August 26, 2014). The first Citizens Budget ever was produced for the EBP of 2013, but it was published last April 2014. [http://www.mof.gov.ye/files/budget/Citizen%20Budget2014.pdf](http://www.mof.gov.ye/files/budget/Citizen%20Budget2014.pdf)

Comments: Produced and made available late
Comments: The question not about the timing .. We already published the Citizen budget

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The answer remains "d", given the fact that the CB for EBP was published too late and therefore cannot be considered to be publicly available

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The Yemeni Citizens Budget is produced and published late

Comments: Produced and made available to the public late

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Citizen budget is published online. In addition we already made it available in hard copy to be distributed to citizen. see linked below http://www.mof.gov.ye/files/budget/Citizen%20Budget2014.pdf

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The CB was published too late
066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The Citizens Budget for FY 2014 was published too late. The Ministry of Finance has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget and it was the decision of the former Finance Minister to produce and publish the Citizens Budget for the first time in 2013. Interview with official from the Ministry of Finance on July 21, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The Citizen Budget is a new production of the ministry of finance and is part of the project of modernizing public finances.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.
D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Yemen, Rep.

D. 

Score: 0

Sources: No versions of Citizens Budget for budget documents other than the EBP are produced or published. The only version produced is the one for the EBP, but it is produced and published late! http://www.mof.gov.ye/files/budget/Citizen%20Budget2014.pdf

Comments: There exists one version of Citizens' Budget, but it is produced and made available to the public way behind the established schedule for publishing

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The CB was published too late and therefore is considered not publicly available.

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068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Yemen, Rep.

B. 

Score: 67
Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: Program-based budgeting is not followed.

Comments: Program-based budgeting is not followed.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The in-year reports includes all expenditures which includes all programs such as Rural Access Program and health programs such as polio program and Schistosomiasis program

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

IBP agrees with the researcher and peer reviewer's selection of answer choice "d".
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Yemen, Rep.

A.
Score: 100


Comments: Information presented is at the aggregate level only and the reports compare actual expenditures of the given period with the enacted levels

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Yemen, Rep.

A.
Score: 100


GOVERNMENT REVIEWER
072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Yemen, Rep.

A.

Score: 100


Comments: Although the reports provide useful information on sources of revenues and revenues collected, a good deal of details are missed

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.


IBP COMMENT

Researcher revised response from "c" to "a" in response to government and peer reviewer comments.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?
A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Yemen, Rep.

A. Score: 100


Comments: Comparisons are made for revenues presented in the In-Year Reports with the estimated revenues in the Enacted Budget

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

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

E. Not applicable/other (please comment).

Yemen, Rep.

B. Score: 67

Sources: http://www.mof.gov.ye/files/statistics/2014/56.pdf (pp. 10-12)

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: MOF and CBY issues Debt reports which includes the central government’s total debt burden at that point in the year; and the interest payments to-date on the outstanding debt.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: 2nd quarterly report 2014, p.10-12. I think what is missing is a distinct classification of net borrowing. Aggregate figures on debt and interests are presented in tabular forms.

IBP COMMENT
Researcher revised response to "b" as there appears to be information on both interest payments and the deficit.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.
E. Not applicable/other (please comment).

Yemen, Rep.

C.
Score: 33

Sources: http://www.mof.gov.ye/files/statistics/2014/56.pdf (pp. 10 - 12)

Comments: The only information provided is whether the debt is domestic or external, but no information on interest rates on the debt or maturity profile of the debt

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Maturity profile is not presented but an aggregate amount of interest paid to external donors are presented. Interest rates in percentage are not presented.
076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The document, Mid-Year Review, is not produced at all

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).
**079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

**Yemen, Rep.**

D.

**Score:** 0

**Sources:** The document, Mid-Year Review, is not produced at all.

**GOVERNMENT REVIEWER**

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: MOF issues a quarter report regarding the budget expenditures includes program but it used internally for analysis.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

The quarterly report cited by the GR cannot be considered as it is not made publicly available.

**080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated
revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The document, Mid-Year Review, is not produced at all

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: MOF issues a quarter report regarding to revenue estimates compared to the budget figures but it used internally for analysis

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The quarterly report referred to by the GR cannot be considered as it is not made publicly available

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081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 0

Sources: The document, Mid-Year Review, is not produced at all
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The document, Mid-Year Review, is not produced at all
083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The document, Mid-Year Review, is not produced at all

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: MOF and CBY issues periodic reports regarding to debt.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The quarterly report referred to by the GR cannot be considered as it is not made publicly available.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 67

Sources: "b" can be considered the proper answer in case we do not think of explanations provided in the last two columns from the left (excess vs. surplus). As to the budgeted amounts vs. actual, columns three and four from the left do show this respectively. http://www.mof.gov.ye/files/f_account/2012/data/c/s/ace.pdf pp. 247-268 (by chapter and sub-chapter and state sector ) and pp. 269-409 (by sub-chapter, item, sub-item) And the narrative discussion is provided in the Final Accounts' Explanation Memo http://www.mof.gov.ye/files/f_account/2012/data/c/s/mt.pdf pp. 17-32 Interview with official from COCA on August 27, 2014

Comments: The law requires state institutions to provide justification for the reasons behind the increase or decrease in expenditures by type

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 67

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

**Yemen, Rep.**

**D.**

**Score:** 0

**Sources:** The Year-End Report does not present expenditures by program, because program-based budgeting approach is not followed

**Comments:** Program-based budgeting approach is not adopted

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** The Year-End Report presents estimates for programs accounting for all expenditures including the programs in the budget.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**

Program-based budgeting is not followed
087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 67

Sources: The differences between the enacted levels and the actual outcomes for all revenues are presented along with a narrative discussion General Revenues for State Institutions (Chapter)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The difference between the actual against the budgeted is provided, but no narrative explanation. Thus, answer is revised from "a" to "b".

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).
Yemen, Rep.

A.

Score: 100


Comments: Some categories include: tax revenues, customs revenues, Zakkat revenues, oil and gas revenues, etc.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Yemen, Rep.

A.

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: It covers all revenues over three main categories.
IBP COMMENT
Researcher revised response to "a" in response to government and peer reviewer comments.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**A.** Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

**B.** Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

**C.** Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

**D.** No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

**E.** Not applicable/other (please comment).

**Yemen, Rep.**

Score: 33


Comments: Although the Final Account's Explanatory Memo provides some information, a lot of details are missed.

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

The differences between the original estimates of government borrowing and debt are provided, but not the total debt burden of the government or maturity profile.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?
A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Yemen, Rep.

Score: 0


Comments: Estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for the same are not provided.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).
093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: There exist no separate policies intended to benefit directly the most impoverished populations

Comments: There are no policies intended to benefit directly the most impoverished populations and consequently they are not reflected in budget documents

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Yemen, Rep.

D. Score: 0

Sources: An interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: No data regarding extra-budgetary funds is presented in the year-end report as contrasted with the executive and enacted budgets.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Yemen, Rep.

B. Score: 0

Sources: A financial statement is included as part of the Year-End Report (Final Account)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Researcher revised answer choice to "b" as the cited document is a summary of the Year-end Report rather than a Financial Statement.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The Audit Report is produced, but it is not made available to the public. It is just for internal use and hence cannot be considered. However, the SAI, in our case COCA, has conducted two of three types of audits (financial and compliance), but these audits as indicated in Section I are not made available to the public.

Comments: The Audit Report is produced but it is not made available to the public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The researcher should provide proof that the Audit report has been produced.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The Audit report is produced, but it is not made available to the public. It is just for internal use and hence cannot be considered. COCA has covered at least two thirds of expenditures within its mandate An interview with Mr. Yasser Al-Showi'e from COCA, on August 27, 2014

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The mandate of COCA to review all expenditures and they submit the report to the parliament for discussion and approval. The parliament discusses the report in televised session The link below shows the mandate of COCA and what they have done. [http://coca.gov.ye/index.php?lang=1&page=p18](http://coca.gov.ye/index.php?lang=1&page=p18)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

AR is not publicly available and therefore the appropriate response is “d”.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Yemen, Rep.
**Comments:** COCA Audit most of Extra-budgetary funds which is approved by the parliament as apart of the National Budget. However, there are some of external funds could not be reviewed.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

AR is not publicly available and therefore the appropriate response is “d”.

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**100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

**A.** Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

**B.** No, the annual Audit Report(s) does not include an executive summary.

**C.** Not applicable/other (please comment).

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**Yemen, Rep.**

**B.**

**Score:** 0

**Sources:** The Audit report is produced, but it is not made available to the public. It is just for internal use and hence cannot be considered.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** The annual report includes a summery and it is discussed in the parliament.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**
AR is not publicly available and therefore the appropriate response is “b”.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
B. Yes, the executive reports publicly on most audit findings.
C. Yes, the executive reports publicly on some audit findings.
D. No, the executive does not report on steps it has taken to address audit findings.
E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: Audit reports by COCA are meant for internal use only and the executive does not report on steps it has taken to address audit findings

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

Yemen, Rep.
Score: 0

Sources: The Audit Report is produced for internal use only. Aside from debating the auditing report in parliamentary sessions, neither COCA nor the legislator provide reports on steps by the executive to address to audit recommendations. An interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Yemen, Rep.

Score: 0

Sources: The legislator has neither internal capacity nor access to independent research capacity for budget analyses. Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Maybe the don't have a specialized unit but they form committees to review and analysis the budget prior to
approval. Sometimes they hire independent researchers to help them.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The researcher should provide hints of his interview with the official at COCA

RESEARCHER'S RESPONSE

The legislator forms committees but most of the members of these committees are not specialized

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: Normally, the legislators are not involved in debates throughout the whole process of budget preparation. Interview with official from the Ministry of Finance on August 12, 2014

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In our case, the parliament acts as the legislature and they review the government's broad budget priorities and fiscal parameters. When the parliament approves the budget, they include their recommendations in the approval statement. All recommendations are mandatory to be followed by the government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Nobody at the Ministry of Finance spoke of having the EBP debated prior to its tabling. Normally, what the GR is speaking
about takes place when the budget is sent to the parliament for approval.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Yemen, Rep.

D. Score: 0

Sources: No consultations involving the legislator are made. Interview with official from the Ministry of Finance on August 12, 2014

Comments: Legislators are involved in setting budget priorities

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The parliament form a fiscal committee to review the budget and they send all questions they have. after that MOF hold a discussion session with fiscal committee members to discuss all observations and to provide clarification before the proposal budget goes for voting.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In the case of Yemen, this does not happen.

RESEARCHER’S RESPONSE

The parliament is never consulted in determining budget priorities. This has been confirmed by people interviewed for the purposes of this survey

106. How far in advance of the start of the budget year does the legislature receive the Executive’s Budget Proposal?
A. The legislature receives the Executive’s Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive’s Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive’s Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive’s Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: Although Article No. 88 of the Yemeni Constitution stipulates that the legislator should present the EBP at least two months before the start of the budget year, the EBP, in practice, is received two to three weeks before the start of the budget year

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: We always send the budget according to the Constitution timeframe. But recently, because of the country political and security situation, we sent it one month before or less. The link below shows the approval of the 2014 budget on 16-January 2014 which means we sent it at least on November 2013. Because the parliament reject the budget proposal if there is no enough time. [http://www.mof.gov.ye/mof-yemen/113-news/1410-budget2014-law.html](http://www.mof.gov.ye/mof-yemen/113-news/1410-budget2014-law.html) 2009 Budget was approved by the Cabinet on 23 Nov 2009. See the link below [http://ara.reuters.com/article/businessNews/idARACAESAN0WY20091124](http://ara.reuters.com/article/businessNews/idARACAESAN0WY20091124)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Aside from the constitutional requirements, the EBP of 2014 was sent toward the end of December 2013. The link below indicates that the parliament starting debating it on December 29. [http://www.barakish.net/news02.aspx?cat=12&sub=23&id=60957](http://www.barakish.net/news02.aspx?cat=12&sub=23&id=60957)

107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.
D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: The constitution, in its article No. 88, stipulates that the state's budget should be approved before the start of the budget or else the previous year's budget shall be followed until the new budget is approved. In practice, this is not the case; e.g. the state's budget for 2014 was approved on January 11, 2014 http://www.sabanews.net/ar/print337704.htm

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: The parliament may amend the EBP, but these amendments cannot be effected only with the approval of the government. Again, article No. 88 from the Yemeni constitution stipulates that the legislator "may not change the proposed budget without the approval of the government".

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Limitation here means the legislature could accept or reject the budget not to go beyond and change numbers or
they can state such recommendations to be considered

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: Article No. 89 from the Yemeni Constitution states that "The transfer of any amount from one section to another of the general budget must be approved by the House of Representatives"; however, this is not observed in practice!

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: Based on the Financial law No 8 year 1990 article 30 we can shift funds within the same chapter without seeking approval from legislature . Shift funds from chapter to another required legislature prior approval see the link below http://www.mof.gov.ye/regulations/laws/1078-financial-law-8-1990.html

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The question is generic and it is not about shifting funds within administrative units, but between the administrative units

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: Shifting funds within the administrative units does not require any approval by the legislator and it is up to the administrative unit to decide whether to shift funds within the administrative unit.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so
by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: The constitution conditions the approval of the legislator before spending excess revenue (see Article No. 89 of the Yemeni Constitution

Comments: However, this was not the case over the last three years

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: The executive couldn't use the excess revenue because all revenue goes to CBY and they couldn't use it unless the excess revenue is not deposited in the revenue account.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Researcher retains the original response of "c".

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 0
There has not been a supplementary budget since 2010. [Source](http://www.sabanews.net/ar/print229705.htm)

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

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113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- **A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- **B.** The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- **C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- **D.** The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- **E.** Not applicable/other (please comment).

**Yemen, Rep.**

- **Score:** 100

**Sources:** Again, the constitution in its article 90, conditions the approval of the parliament for spending contingency or supplementary funds

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

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114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?
A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: As per Articles No. 62 and 91 of the Yemeni constitution, the legislator is entitled to review and scrutinize the main audit reports. "Also the annual report of the organization concerned with the auditing and control of government accounts shall be submitted to the House, together with its comments thereon. The House of Representatives has the right to ask the organization to submit any supplementary documents or reports" The hearings are not open to the public; rather, media is allowed to attend and the sessions(s) are broadcast in the national TV.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 67

Sources: COCA has significant discretion, but some state institutions have some legal texts or articles in their bylaws which prevent COCA from performing its work (e.g. Ministry of Defense, parliament, Supreme National Authority for Combating Corruption, Central Bank of Yemen, etc.) See for Example: Supreme National Authority for Combating Corruption (SNACC) Law
116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 33

Sources: COCA has a General Administration for Quality Control as well as a Technical Office to ensure the quality of the institution's different outputs. An interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?
A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Yemen, Rep.

C.

Score: 0

Sources: In principle, the President nominates the head of COCA, but he [the president] cannot remove him. COCA's Law (Article 19b) In all cases, the post of COCA's head might not remain vacant for more than six months. COCA's head enjoys impunity from being removed from his post, unless he makes mistakes that go against the laws or in case he fails to perform his tasks) http://womenpress.org/articles.php?id=207

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.
Comments: There is no explicit article in their bylaws that touches this issue.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

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.

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.

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.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Yemen, Rep.

D.
Score: 0

Sources: Legally, a special committee should prepare the budget. Once ready, it is approved by COCA's leadership and the President of the republic. Later, it is sent to the Ministry of Finance to be incorporated into the EBP (COCA's Law, Article No. 27).

Article 27: COCA shall have an independent budget which is provided as one figure in the State's general budget. The Head of COCA is tasked with preparing the budget proposal according to the adopted classification. The proposal is sent to the Presidency Council in more than five months from the start of the budget year with all clarifications on excess expenditures from the previous year as well as other supporting documents that would help the council to study the budget proposal and decide about it. The budget proposal in its final form is sent to the government to be incorporated into the EBP. Source: http://womenpress.org/articles.php?id=207

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 67

Sources: Definitions of all key budget terms are provided in the Budget Preparation Guide, but they are not always clear. Source: http://www.mof.gov.ye/files/budget/budget-dir/
120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: There exist no formal laws or regulations for public engagement in budget preparation or execution. The only way, if it can be considered so, is the engagement of local councils in preparing and executing the budgets.
A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: The public are not engaged at all in any budget process Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Yemen, Rep.

D.
Score: 0

Sources: Again, public are not engaged at all during the budget process. An interview with official from the Ministry of Finance on August 12, 2014.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Yemen, Rep.

Score: 0

Sources: There are no mechanisms for any engagement. An interview with official from the Ministry of Finance on August 12, 2014.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).
D.

Score: 0

Sources: The public are not involved at all in different budgeting processes. Interview with official from COCA on August 27, 2014

Comments: The public are not involved in the budgeting process, be that the preparation or the execution and consequently no feedback or inputs have been used.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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126. 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?

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.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

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.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: Public are not directly involved and no public hearings are held on the macroeconomic and fiscal framework.

Comments: The public are neither directly or indirectly involved in all budgeting processes.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: No public hearings are held

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Yemen, Rep.

D. Score: 0

Sources: As said before, no public hearings are held on the budgets of administrative units. Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Yemen, Rep.

D. Score: 0

Sources: The legislative committees do not hold public hearings and consequently release no reports

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 67

Sources: COCA involves the public through receiving complaints via or website, telephone or direct letters.
http://www.coca.gov.ye/ Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.
E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: COCA can receive complaints from citizens, investigate and make audits based on them. These complaints can be received via telephone, fax or the website. However, the SAI does not have formal mechanisms through which the public can participate in audit investigations. Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Yemen, Rep.

B.

Score: 0

Sources: COCA does not maintain any formal mechanisms of communication with the public and its reports are not published. Interview with official from COCA on August 27, 2014

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Yemen, Rep.

D.

Score: 0

Sources: Interview with official from COCA on August 27, 2014

Comments: COCA does not hold any consultation and therefore it does not issue any reports on the inputs it received from the public.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.