Open Budget Survey 2017

Questionnaire

Algeria

January 2018
COUNTRY QUESTIONNAIRE: ALGERIA

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** "FY 2017"

**Sources:** L'année civile en Algérie commence le 1er janvier et se termine le 31 décembre de l'année.

Peer Reviewer
Opinion: Agree

**PBS-2:** When is the PBS made available to the public?

- a. **(100)** At least four months in advance of the budget year, and at least one month before the Executive’s Budget Proposal is introduced in the legislature
- b. **(67)** At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive’s Budget Proposal is introduced in the legislature
- c. **(33)** Less than two months in advance of the budget year, but at least one month before the Executive’s Budget Proposal is introduced in the legislature
- d. **(0)** The PBS is not released to the public, or is released less than one month before the Executive’s Budget Proposal is introduced to the legislature

**Answer:** d.

**Sources:** Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** "n/a"

**Sources:** Not found on the Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

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<http://internationalbudget.org/>
PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: "n/a"

Sources: Not found on the Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Not found on the Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: I was told the document is available for internal purposes at the Ministry of Finance

Peer Reviewer
Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: The answer is based on a discussion I had with the DGB - Ministry of Finance
**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** "n/a" car le document n'est pas accessible mais existant au niveau du Ministère des Finances à usage interne.

**Sources:** Not published on the Website of the Ministry of Finance

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

- **a. Yes**
- **b. No**

**Answer:** b.

**Sources:** No Citizen Budget produced by the Ministry of Finance.

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**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** “FY 2017”

**Sources:** The Ministry of Finance

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**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** "24 October 2016”

**Sources:** The information was found on the Website of the Ministry of Finance.

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**Notes:**

- **Peer Reviewer**
- **Opinion:** Agree with Comments
  **Comments:** Contrairement aux années précédentes le MdF n'a pas mis sur son site la "Note de présentation de l'avant projet de la loi de finances " relatif au budget 2017. Le site du ministère s'est considérablement appauvi par rapport aux années précédentes (notamment le site de la DGPP qui contenait beaucoup de documents et de statistiques utiles)

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

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

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

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**Notes:**

- **Peer Reviewer**
- **Opinion:** Agree with Comments
  **Comments:** Je n'ai pas trouvé sur le site web du MdF la date de transmission du projet de Loi de Finances au Parlement. En revanche, un article de l'organe de Presse "Algérie ECO" en date du 4 octobre 2016 nous informe que le Conseil des ministres a commencé l'étude du projet de LF à cette date. Y
a-t-il eu un délai de transmission au parlement de presque un mois ? Je n'ai pas trouvé d'indication de la date exacte de transmission de la LF au parlement.

**Researcher response:** Le 4 octobre 2016 est la date ou le PLF 2017 a été approuvé par le conseil des ministres (http://www.aps.dz/economie/47158-le-projet-de-loi-de-finance…). Le 24 octobre 2016 est la date ou le PLF 2017 a été présenté devant la commission des finances de l'APN (http://www.mf.gov.dz/article/2/A-la-Une/649/Le-projet-de-loi…).

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**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** d.

**Sources:** The publication of the main features of the new budget was published in October, 2016.

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

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**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** “n/a”

**Sources:** Le ministre des Finances, Hadji Baba Ami, à présenté lundi 24 octobre 2016, devant la commission des Finances et du Budget à l’Assemblée populaire nationale (APN) le projet de loi de Finances 2017.

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

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**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** APS Website: http://www.aps.dz/economie/47158-le-projet-de-loi-de-finance…

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

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**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** n/a

**Sources:** APS Website: http://www.aps.dz/economie/47158-le-projet-de-loi-de-finance…
EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

a. Yes, all of the numerical data are available in a machine readable format
b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

Answer: c.
Sources: The document is not available on the Website of the Ministry of Finance.

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

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

Answer: c.
Sources: The document is not on the website.

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: http://www.mf.gov.dz/article/2/A-la-Une/649/Le-projet-de-loi...
Sources: The document is not on the Ministry of Finance Website.

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.
EBP-8: Is there a “citizens version” of the EBP?

a. Yes
b. No

Answer: b.

Sources: The document is not available.

Peer Reviewer
Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: “FY 2017”

Sources: La loi de finances 2017 a été postée sur le Site Web du Ministère des Finances le 29 décembre 2016.

Peer Reviewer
Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: "08 décembre 2016 " approved by the Senat - Sénat.

Sources: The date of approval was reported by the media outlet: http://www.maghrebemergent.info/economie/algerie/66710-algerie-hausse-des-taxes-mesure-phare-de-la-loi-de-finance-2017.html Le lien de la date d’approbation du Sénat du projet de loi de finances 2017: http://www.huffpostmaghreb.com/2016/12/08/conseil-nation-finances-2017_n_13507304.html

Peer Reviewer
Opinion: Agree

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

a. (100) Two weeks or less after the budget has been enacted
b. (67) Between two weeks and six weeks after the budget has been enacted
c. (33) More than six weeks, but less than three months, after the budget has been enacted
d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: There are reports on the different main outlets the same day as it was approved. The 2017 Executive Budget was approved on 08/12/2016 and made available to the public on the Algerian Gazette. JO N° 77 le 29 décembre 2016. Voici le lien: http://www.joradp.dz/FTP/jo-
**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** "29 décembre 2016"

**Sources:** Ministry of Finance: http://www.mf.gov.dz/ (http://www.mf.gov.dz/)

**Peer Reviewer
Opinion:** Agree

**Suggested answer:** La date de publication de la loi de finances (EB) est le 29 décembre 2016.

**Comments:** La date mentionnée par l'évaluateur (31 décembre 2015) pour la publication du budget de l'année 2017 ne fait pas de sens. Le budget de 2017 est publié au Journal Officiel au N° 77 du 29 décembre 2016. Il est facile de s'en procurer une copie électronique que j'ai moi-même sauvegardée à partir du site du MdF.

**Researcher response:** d'accord. Le budget approuvé a été publié le 29 décembre 2016. Correction apportée.

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The enacted Budget is published in the Algerian Gazette - Journal Officiel - JORADP. The date in written on the front page: December 29, 2016.


**Peer Reviewer
Opinion:** Disagree

**Suggested answer:** La date de publication de la loi de finances (EB) est le 29 décembre 2016.

**Comments:** Il semble que le chercheur a inclus la LDF de l'AB 2016 bien que la loi de finances de l'année 2017 a été publiée au JO de la République algérienne n°75 en date du 29 décembre 2016.

**Researcher response:** La réponse a été ajustée, merci beaucoup.

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”


**Sources:** The document can be found o the Ministry of Finance - Direction Générale des Impôts - or on the Algerian Gazette.

**Peer Reviewer
Opinion:** Agree with Comments

**Comments:** Il est en fait actuellement disponible sur la page d'ouverture du site web du MdF (sans aller à la page de la Direction des impôts)

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?
a. Yes, all of the numerical data are available in a machine readable format
b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

Answer: c.
Sources: It comes in a PDF format

Peer Reviewer
Opinion: Agree

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

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

Answer: e.
Sources: The document is publically available

Peer Reviewer
Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a
Sources: The document is published

Peer Reviewer
Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”


Peer Reviewer
Opinion: Disagree
Researcher response: Réponse ajustée, merci beaucoup

EB-8: Is there a “citizens version” of the EB?
CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/references to, and the fiscal year.

Answer: “FY 2017”

Sources: No indication of the Citizens Budget produced by the Ministry of Finance

Peer Reviewer
Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

Answer: d.

Sources: There is no Citizens Budget published on the Ministry of Finance Website.

Peer Reviewer
Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: “n/a”

Sources: No CB published

Peer Reviewer
Opinion: Agree
CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: “n/a”

Sources: No CB available

Peer Reviewer
Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: “n/a”

Sources: No CB

Peer Reviewer
Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: “n/a”

Sources: No CB

Peer Reviewer
Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: “n/a”

Sources: No CB

Peer Reviewer
Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which
**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** "FY 2015" AND "FY 2016"

**Sources:** The latest documents available on the Website.

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

**IYRs-2:** When are the IYRs made available to the public?

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<thead>
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<tbody>
<tr>
<td><strong>a.</strong></td>
<td>(100) At least every month, and within one month of the period covered</td>
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<tr>
<td><strong>b.</strong></td>
<td>(67) At least every quarter, and within one month of the period covered</td>
</tr>
<tr>
<td><strong>c.</strong></td>
<td>(33) At least every quarter, and within three months of the period covered</td>
</tr>
<tr>
<td><strong>d.</strong></td>
<td>(0) The IYRs are not released to the public, or are released more than three months after the period covered</td>
</tr>
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**Answer:** d.

**Sources:** The latest IYR relates to 2015 Fiscal year.

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

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** "n/a"

**Sources:** The Website of the Ministry of Finance

**Peer Reviewer**
**Opinion:** Agree with Comments

**Comments:** Le site de la Direction de la Prévision du MdF qui publiait régulièrement des états statistiques sur l’avancement de l’exécution du budget en dépenses et recettes n’est plus mis à jour et même certains anciens documents ne sont plus accessibles.

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”
**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:**


**Sources:** Ministry of Finance.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Il faut rappeler que ce document était autrefois disponible sur le site suivant du ministère des finances: http://www.dgpp-mf.gov.dz/index.php/dossiers-thematiques/36-statistisques/donnees-statistiques/24-tableau-de-bord) Mais que cette page web n’est plus accessible.

**IBP comment:** Following the reviewer’s comments on questions YER-1 and YER-3b, it was decided to consider the report "Flash conjoncture 2015" as an In-Year rather than a Year-End Report, the reasons being the following: - The content is the same as previous In-Year-Reports (http://www.dgpp-mf.gov.dz/index.php/notes-de-conjoncture?layout=edit&id=153)-) Previous reports with the same content only covered 3-months periods- The "Flash Conjoncture" documents were considered as IYRs in previous surveys; at the time, they were still published every quarter which is not the case anymore in the current year;- This report does not include any of the comprehensive macroeconomic review that should be included in a Year-End Report;It should however be noted, that only one IYR was published for the period under review, due to which IYRs are still considered as "publicly not available".

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

a. Yes, all of the numerical data are available in a machine readable format  
b. Yes, some of the numerical data are available in a machine readable format  
c. No  
d. Not applicable

**Answer:** c.

**Sources:** Ministry of Finance

**Peer Reviewer**

**Opinion:** Agree

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

a. Produced but made available online to the public too late (published after the acceptable time frame)  
b. Produced but made available only in hard copy or soft copy (not available online)  
c. Produced for internal purposes/use only  
d. Not produced at all  
e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** On the Website of the Ministry of Finance.
Researcher: For previous Fiscal Years, the quarterly IYRs used to be published on the following website: [http://www.dgpp-mf.gov.dz/index.php/notes-de-conjoncture?layout=edit&id=153](http://www.dgpp-mf.gov.dz/index.php/notes-de-conjoncture?layout=edit&id=153) (until 2014). However, in 2015, only one report was published (December 2015) and no report was published for FY 2016.

Peer Reviewer
Opinion: Agree with Comments
Comments: Même les anciennes sattistiques sur l'exécution du budget ne sont plus disponible comme auparavent

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: “n/a”
Sources: The Websites: MoF.

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: “n/a”
Sources: No recent IYR on the Website of the Ministry of Finance

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

a. Yes
b. No

Answer: b.
Sources: No CB of the IYRs

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: “FY 2016”
Sources: Ministry of Finance

Peer Reviewer
Opinion: Agree
**MYR-2:** When is the MYR made available to the public?

- **a.** (100) Six weeks or less after the midpoint
- **b.** (67) Nine weeks or less, but more than six weeks, after the midpoint
- **c.** (33) More than nine weeks, but less than three months, after the midpoint
- **d.** (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** 2016

Peer Reviewer

Opinion: Agree

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**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** “n/a”

**Sources:** No MYR published on the Website of the Ministry of Finance

Peer Reviewer

Opinion: Agree

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**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** “n/a”

**Sources:** The Website of the Ministry of Finance

Peer Reviewer

Opinion: Agree

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**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** “n/a”

**Sources:** On the Website of the Ministry of Finance

Peer Reviewer

Opinion: Agree

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**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- **a.** Yes, all of the numerical data are available in a machine readable format
b. Yes, some of the numerical data are available in a machine readable format

c. No

d. Not applicable

Answer: d.

Sources: 2014

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Peer Reviewer
Opinion: Agree

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

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

Answer: c.

Sources: 2014

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Peer Reviewer
Opinion: Disagree

Suggested answer: c.

Comments: J’aurai tendance à penser que la Direction de la Prévision continue de produire un rapport d'exécution trimestriel ou bi annuel qu'il soumet au ministre des finances, mais qui reste interne.

Researcher response: Yes, I agree. The report is still produced for internal purposes.

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**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: "n/a"

Sources: Flash Conjoncture Fin décembre 2015.

Comments: Researcher: 2016

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Peer Reviewer
Opinion: Agree

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**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: "n/a"

Sources: No mid-year report on the Website.

---

Peer Reviewer
Opinion: Agree

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**MYR-8:** Is there a “citizens version” of the MYR?
**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** “FY 2015”

**Sources:** Ministry of Finance

---

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** Ministère des Finances

---

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** n/a

**Sources:** Website of the Ministry of Finance

---

Peer Reviewer:
**Opinion:** Agree with Comments
**Comments:** Il faut savoir si l'on peut considérer le document cité comme un "rapport" d'exécution. Il faut aussi que l'évaluateur comprenne pourquoi le document "Note de conjoncture" n'est plus disponible sur le site.

Peer Reviewer:
**Opinion:** Agree with Comments
**Comments:** Il serait important de comprendre pourquoi un grand nombre de rapports ont disparu du site web de la DGPP.
YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: Website of the Ministry of Finance

Peer Reviewer
Opinion: Disagree

Suggested answer: Je n’ai pas trouvé de Flash 2016, mais 2015 est bien disponible.
Comments: J’aurai tendance à considérer que le document Flash 2016 n’est pas vraiment l’équivalent d’un “rapport” comme expliqué dans mes réponses précédentes; de plus -sauf erreur de ma part- on ne trouve plus ce document sur le site web

IBP comment: Following the reviewer’s comment, we reviewed the document and decided to consider the “Flash 2015” report as an In-Year-Report rather than a Year-End report, the reasons being the following: - The content is the same as previous In-Year-Reports (http://www.dgpp-mf.gov.dz/index.php/notes-de-conjoncture?layout=edit&id=153)- Previous reports with the same content only covered 3-months periods- The “Flash Conjoncture” documents were considered as IYRs in previous surveys; at the time, they were still published every quarter which is not the case anymore in the current year;- This report does not include any of the comprehensive macroeconomic review that should be included in a Year-End Report;

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

IBP comment: Following the reviewer’s comments on questions YER 1 and 3-b, we reviewed the document and decided to consider the "Flash 2015" report as an In-Year-Report rather than a Year-End report, the reasons being the following: - The content is the same as previous In-Year-Reports (http://www.dgpp-mf.gov.dz/index.php/notes-de-conjoncture?lay… (http://www.dgpp-mf.gov.dz/index.php/notes-de-conjoncture?layout=edit&id=153)-) Previous reports with the same content only covered 3-months periods- The "Flash Conjoncture" documents were considered as IYRs in previous surveys; at the time, they were still published every quarter which is not the case anymore in the current year;- This report does not include any of the comprehensive macroeconomic review that should be included in a Year-End Report;

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

a. Yes, all of the numerical data are available in a machine readable
b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

Answer: d.

Sources: Pdf format

Peer Reviewer
Opinion: Agree

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

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
<th>Sources</th>
<th>Peer Reviewer</th>
<th>Opinion</th>
</tr>
</thead>
<tbody>
<tr>
<td>YER-6a</td>
<td>c.</td>
<td>Selon l'exploitation du site Web du Ministère des Finances.</td>
<td>Agree</td>
<td></td>
</tr>
<tr>
<td>YER-6b</td>
<td>Interview at the Ministry of Finance</td>
<td>Agree</td>
<td></td>
<td></td>
</tr>
<tr>
<td>YER-7</td>
<td>n/a</td>
<td>Interview at the Ministry of Finance</td>
<td>Agree</td>
<td></td>
</tr>
<tr>
<td>YER-8</td>
<td>b.</td>
<td>There is no Citizen Budget of the YER</td>
<td>Agree with Comments</td>
<td>Oui, je suis d'accord, mais les chiffres sur l'exécution du budget en dépenses et en recettes dans le Flash 2015 sont très facilement compréhensibles par un citoyen, car ils sont très simplifiés.</td>
</tr>
<tr>
<td>AR-1</td>
<td>&quot;FY 2014&quot;</td>
<td>According to the law 95-20 in its article 18 July 17, 1995 related to the Audit Court.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Peer Reviewer
Opinion: Agree with Comments
Comments: L'évaluateur aurait dû se référer à une date de publication effective du rapport et non au texte de loi.
Researcher response: Le projet de loi de règlement budgétaire pour l'année 2014 a été approuvé e Conseil des ministres et rapporté par la presse nationale - APS - le 05/10/2016. La source est juridique et stipule la publication du rapport.

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

a. (100) Six months or less after the end of the budget year
b. (67) 12 months or less, but more than six months, after the end of the budget year
c. (33) More than 12 months, but within 18 months, after the end of the budget year
d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: d.
Sources: The 2014 AR has been discussed and presented to the Parliament but has not been published or released to be published in the Algerian Gazette. Also, it is not advertised on the Website of the Ministry of Finance. The latest AR published on the Website of the Ministry of Finance relates to FY 2012.

Peer Reviewer
Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: “n/a”
Sources: Not published

Peer Reviewer
Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: “n/a”
Sources: Not published

Peer Reviewer
Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: “n/a”
Sources: “n/a”
**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- **a.** Yes, all of the numerical data are available in a machine readable format
- **b.** Yes, some of the numerical data are available in a machine readable format
- **c.** No
- **d.** Not applicable

**Answer:** d.

**Sources:** No recent AR published on the Website of the Ministry of Finance. The most recent one being 2013.

---

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

- **a.** Produced but made available online to the public too late (published after the acceptable time frame)
- **b.** Produced but made available only in hard copy or soft copy (not available online)
- **c.** Produced for internal purposes/use only
- **d.** Not produced at all
- **e.** Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** It is produced but not released on time for the public.

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**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** “n/a”.

**Sources:** The document is not published on the Website of the MoF

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**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** “Rapport de la Cour des comptes”.

**Sources:** After visiting the website of the Ministry of Finance.
**AR-8:** Is there a “citizens version” of the AR?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>a.</td>
<td>Yes</td>
</tr>
<tr>
<td>b.</td>
<td>No</td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:** No “Citizen version” of the AR

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**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

<p>| | |</p>
<table>
<thead>
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<th></th>
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<tbody>
<tr>
<td>a.</td>
<td>Yes</td>
</tr>
<tr>
<td>b.</td>
<td>No</td>
</tr>
</tbody>
</table>

**Answer:** a.

**Sources:**
- http://www.joradp.dz/HAR/Index.htm
- http://www.bank-of-algeria.dz/
- http://www.ons.dz/
- http://www.apn.dz/
- http://www.majliselouma.dz/

**Comments:** Researcher: These are the main Institutions where fiscal information can be found.

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**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes</td>
</tr>
<tr>
<td>b.</td>
<td>No</td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:**
The Ministry of Finance and the National Officice of Statistics publish data on the budget.

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**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.
GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes
b. No

Answer: b.

Sources: Only data are published and the reports can contain visualizations of the evolution of the data.

Peer Reviewer
Opinion: Agree with Comments
Comments: Lorsque les pages concernées du site de la DGPP étaient accessibles, cela était possible (donc probablement au moment où l’évaluateur a procédé à son évaluation. Aujourd’hui cela ne l’est plus.

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes
b. No

Answer: b.

Sources: There is no legal Framework with specific provisions for budget transparency and public participation. But according to the Constitution the sessions are open to public: Art. 133. — Les séances du Parlement sont publiques. Il en est tenu un procès-verbal dont la publicité est assurée dans les conditions fixées par la loi organique. L'Assemblée Populaire Nationale et le Conseil de la Nation peuvent siéger à huis-clos, à la demande de leurs Présidents, de la majorité de leurs membres présents ou du Premier ministre.

Peer Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: Non la réponse est fausse. Comme dans tous les Etats qui suivent le droit français des finances publiques, un très grand nombre de textes régissent les règles de la comptabilité publique. La liste de ces textes se trouve sur le site du MdF à l'adresse suivante de la Direction de la comptabilité publique qui enregistre toutes les dépenses et recettes publiques effectuées; de même qu’il existe un code des marchés publics: http://www.mf-dgc.gov.dz/fr/fichier/reglementation/reglementation_fr_76.pdf

Researcher response: La réponse de l'examinateur est hors contexte. Je ne l'accepte. Il n'y a pas de lois en place pour orienter la gestion des finances publiques

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes
b. No
1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

a. (100) Yes, administrative units accounting for all expenditures are presented.
b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
d. (0) No, expenditures are not presented by administrative unit.
e. Not applicable/other (please comment).

Answer: d.


Peer Reviewer
Opinion: Agree

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

a. (100) Yes, expenditures are presented by functional classification.
b. (0) No, expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: b.

Sources: L'état "B" de la loi de finances ne fait pas cette présentation. Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, the functional classification is compatible with international standards.
b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: b.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree
4: Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, expenditures are presented by economic classification.</td>
</tr>
<tr>
<td>b. (0)</td>
<td>No, expenditures are not presented by economic classification.</td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:** Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** A noter que la LF pour 2017 a été adopté par le parlement et quelle ne contient pas plus une classification économique ou fonctionnelle conforme aux normes internationales

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, the economic classification is compatible with international standards.</td>
</tr>
<tr>
<td>b. (0)</td>
<td>No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.</td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:** Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

**Peer Reviewer**

**Opinion:** Agree

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, programs accounting for all expenditures are presented.</td>
</tr>
<tr>
<td>b. (67)</td>
<td>Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>Yes, programs accounting for less than two-thirds of expenditures are presented.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No, expenditures are not presented by program.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

**Peer Reviewer**

**Opinion:** Agree

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).</td>
</tr>
<tr>
<td>b. (67)</td>
<td>Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No, multi-year expenditure estimates are not presented by any expenditure classification.</td>
</tr>
</tbody>
</table>

**Answer:** d.
8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100) Yes, multi-year estimates for programs accounting for all expenditures are presented.</td>
</tr>
<tr>
<td>b.</td>
<td>(67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.</td>
</tr>
<tr>
<td>c.</td>
<td>(33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.</td>
</tr>
<tr>
<td>d.</td>
<td>(0) No, multi-year estimates for programs are not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.</td>
</tr>
<tr>
<td>b.</td>
<td>(67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.</td>
</tr>
<tr>
<td>c.</td>
<td>(33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.</td>
</tr>
<tr>
<td>d.</td>
<td>(0) No, individual sources of tax revenue are not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.</td>
</tr>
<tr>
<td>b.</td>
<td>(67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.</td>
</tr>
<tr>
<td>c.</td>
<td>(33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.</td>
</tr>
<tr>
<td>d.</td>
<td>(0) No, individual sources of non-tax revenue are not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.
11: Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

a. (100) Yes, multi-year estimates of revenue are presented by category.
b. (0) No, multi-year estimates of revenue are not presented by category.
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** No multi-year estimâtes of revenues published in JORA in page 37 or Cf. page 25 and page 29 du Rapport de présentation du projet de la loi de finances pour 2016.

12: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
d. (0) No, multi-year estimates for individual sources of revenue are not presented.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.

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

a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.

14: Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)
15: Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

16: Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.
18: Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
d. (0) No, information that shows how new policy proposals affect revenues is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.

Sources: La loi de finances publié dans le JORA N°72 du 31 décembre 2015 relative à la loi de finances 2016, ni le Rapport de présentation du projet de la loi de finances pour 2016 ne comportent cette classification et ces estimation pour l’année AB-1.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
d. (0) No, expenditures are not presented by program for BY-1.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree
21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
c. Not applicable/other (please comment).

Answer: b.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
b. (67) Yes, programs accounting for at least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
d. (0) No expenditures are presented by program for BY-2 and prior years.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

a. (100) Yes, revenue estimates for BY-1 are presented by category.
b. (0) No, revenue estimates for BY-1 are not presented by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
d. (0) No, individual sources of revenue are not presented for BY-1.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
c. Not applicable/other (please comment).

Answer: b.

Sources: Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.

Peer Reviewer
Opinion: Not Qualified

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)
29: Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.

Peer Reviewer
Opinion: Agree

30: In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, information beyond the core elements is presented for government debt.
b. (67) Yes, the core information is presented for government debt.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to government debt is not presented.
e. Not applicable/other (please comment).

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

a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
b. (67) Yes, the core information is presented for all extra-budgetary funds.
c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
d. (0) No, information related to extra-budgetary funds is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

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

a. (100) Yes, central government finances are presented on a consolidated basis.
b. (0) No, central government finances are not presented on a consolidated basis.
c. Not applicable/other (please comment).

Answer: b.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?
<table>
<thead>
<tr>
<th>Question</th>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100)</td>
<td>Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.</td>
</tr>
<tr>
<td>b.</td>
<td>(67)</td>
<td>Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.</td>
</tr>
<tr>
<td>c.</td>
<td>(33)</td>
<td>Yes, estimates of some but not all intergovernmental transfers are presented.</td>
</tr>
<tr>
<td>d.</td>
<td>(0)</td>
<td>No, estimates of intergovernmental transfers are not presented.</td>
</tr>
<tr>
<td>e.</td>
<td></td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100)</td>
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<tr>
<td>b.</td>
<td>(67)</td>
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<tr>
<td>c.</td>
<td>(33)</td>
</tr>
<tr>
<td>d.</td>
<td>(0)</td>
</tr>
<tr>
<td>e.</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100)</td>
</tr>
<tr>
<td>b.</td>
<td>(67)</td>
</tr>
<tr>
<td>c.</td>
<td>(33)</td>
</tr>
<tr>
<td>d.</td>
<td>(0)</td>
</tr>
<tr>
<td>e.</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** Cette information ne se trouve pas dans la loi de finances pour 2016 - JORA N° 72 du 31 décembre 2015.

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**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100)</td>
</tr>
<tr>
<td>b.</td>
<td>(67)</td>
</tr>
<tr>
<td>c.</td>
<td>(33)</td>
</tr>
<tr>
<td>d.</td>
<td>(0)</td>
</tr>
<tr>
<td>e.</td>
<td></td>
</tr>
</tbody>
</table>

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

a. (100) Yes, information beyond the core elements is presented for all financial assets.
b. (67) Yes, the core information is presented for all financial assets.
c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
d. (0) No, information related to financial assets is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
b. (67) Yes, the core information is presented for all nonfinancial assets.
c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
d. (0) No, information related to nonfinancial assets is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all expenditure arrears are presented.
d. (0) No, estimates of expenditure arrears are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

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

a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
b. (67) Yes, the core information is presented for all contingent liabilities.
c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
d. (0) No, information related to contingent liabilities is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

43: Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

a. (100) Yes, information beyond the core elements is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.
b. (67) Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Ce type de données ne figure pas dans le Rapport de présentation du projet de la loi de finances pour 2016.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
d. (0) No, estimates of the sources of donor assistance are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all earmarked revenues are presented.
d. (0) No, estimates of earmarked revenues are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer: Agree

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

a. (100) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.
d. (0) No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n'est pas disponible selon la méthodologie de l'enquête.

Peer Reviewer: Agree

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

a. (100) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.
(0) No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.

Answer: d.

Sources: Aucune information sur ce type d’analyse n’est présentée dans le Rapport de présentation du projet de la loi de finances pour 2016.

Peer Reviewer
Opinion: Agree

49: Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
d. (0) No, nonfinancial data on inputs to be acquired are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
d. (0) No, nonfinancial data on results are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.
52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

a. (100) Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.
b. (67) Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.
d. (0) No, estimates of policies that are intended to benefit directly the country’s most impoverished populations are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le PLF 2017 n’est pas disponible selon la méthodologie de l’enquête.

Peer Reviewer

Opinion: Agree

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

a. (100) Yes, a detailed timetable is released to the public.
b. (67) Yes, a timetable is released, but some details are excluded.
c. (33) Yes, a timetable is released, but it lacks important details.
d. (0) No, a timetable is not issued to the public.
e. Not applicable/other (please comment).

Answer: d.

Sources: La seule information disponible sur le processus budgétaire se trouve dans la Loi N° 84-17 relative aux Lois de Finances qui fixe la date de dépôt du projet de budget au parlement - Assemblée Nationale Populaire en son article 67: “Le projet de la loi de finances, déposé au plus tard le 30 septembre de l’année précédant l’exercice en cause....”.

Peer Reviewer

Opinion: Agree

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

a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
b. (67) Yes, the core information is presented for the macroeconomic forecast.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to the macroeconomic forecast is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le rapport préalable au budget 2017 n’est pas disponible selon la méthodologie de l’enquête

Peer Reviewer

Opinion: Agree
**55:** Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government’s expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government’s expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** le rapport préalable au budget 2017 n'est pas disponible selon la méthodologie de l'enquête.

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

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

- a. (100) Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government’s revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government’s revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** le rapport préalable au budget 2017 n'est pas disponible selon la méthodologie de l'enquête.

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

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Le rapport préalable au budget 2017 n’est pas disponible selon la méthodologie de l’enquête.

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

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer**
59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)


Peer Reviewer
Opinion: Disagree
Suggested answer: c.

Comments: Le budget approuvé, soit la loi de finances présente les dépenses de fonctionnement suivant la classification administratives Les dépenses d'investissement font l'objet d'un certain détail par nature (mélange de classification fonctionnelle et économique Je suggère de mettre la note "C"

Researcher response: I am keeping response b, as the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Cf. LF 2017

Peer Reviewer
Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)


Peer Reviewer
Opinion: Agree with Comments
62: Does the Enacted Budget present individual sources of revenue?

a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Enacted Budget does not present individual sources of revenue.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Cf. Etat “A” de la Loi de Finances pour 2016.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Budget approuvé 2017

Peer Reviewer
Opinion: Agree

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

a. (100) The Citizens Budget provides information beyond the core elements.
b. (67) The Citizens Budget provides the core information.
c. (33) The Citizens Budget provides information, but it excludes some core elements.
d. (0) The Citizens Budget is not published.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le Budget citoyen n’est pas publié sur le Site Web du Ministère des Finances.

Peer Reviewer
Opinion: Agree

65: How is the Citizens Budget disseminated to the public?
### 66: Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>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.</td>
</tr>
<tr>
<td>b. (67)</td>
<td>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.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>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.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** Cen genre de consultation avec le public n'est pas pris en charge par les textes et pratiques budgétaires.

**Peer Reviewer**

**Opinion:** Agree

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### 67: Are “citizens” versions of budget documents published throughout the budget process?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).</td>
</tr>
<tr>
<td>b. (67)</td>
<td>A citizens version of budget documents is published for at least two of the four stages of the budget process.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>A citizens version of budget documents is published for at least one stage of the budget process.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No citizens version of budget documents is published.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** Il y des résumés mais pas à proprement parler de budget citoyen des documents budgétaires.

**Peer Reviewer**

**Opinion:** Agree

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).</td>
</tr>
<tr>
<td>b. (67)</td>
<td>Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No, the In-Year Reports do not present actual expenditures by any expenditure classification.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Peer Reviewer**

**Opinion:** Agree
69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Les rapports en cours d’année ne sont pas disponibles selon la méthodologie de l’enquête.

Peer Reviewer
Opinion: Agree with Comments
Comments: Il aurait été important que l’évaluateur s’informe auprès du MdF des raisons de la disparition des éléments statistiques sur l’exécution du budget du site web du ministère

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Ce Rapport n’est pas disponible sur le Site Web du Ministère des Finances.

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: On dispose pas de rapport en cours d’année pour détailler cette question;

Peer Reviewer
Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
d. (0) No, In-Year Reports do not present individual sources of actual revenue.
e. Not applicable/other (please comment).

Answer: d.
Sources: Ce rapport n'est pas disponible sur le Site.

Peer Reviewer
Opinion: Agree with Comments
Comments: Le problème est que depuis 2017, il n'y a plus de rapports d'exécution et même les anciens rapports statistiques ont disparu du site du MdF. Est-ce une situation provisoire due à une refonte du site de la DGPP du MdF ? L'évaluateur devrait s'en enquérir.

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
c. Not applicable/other (please comment).

Answer: b.
Sources: Ce Rapport n'est pas disponible sur le site Web du Ministère des Finances.

Peer Reviewer
Opinion: Agree with Comments
Comments: Le problème est qu'il n'y a plus de statistiques disponible.

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

a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: d.
Sources: Ce Rapport n'est pas disponible sur le Site Web du Ministère des Finances.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to composition of total actual debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: d.
Sources: Ce document n'est pas mis sur le site Web du Ministère des Finances.
76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
d. (0) No, the estimates for macroeconomic forecast have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le Rapport n'est pas publié sur le Site Web.

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

a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
d. (0) No, expenditure estimates have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: Document non mis sur le site Web du Ministère des Finances.

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.

Sources: Ce Rapport n'est pas publié sur le Site Web du Ministère des Finances.
79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: d.

Sources: Ce Rapport n’est pas publié sur le Site Web du Ministère des Finances.

Peer Reviewer
Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
d. (0) No, revenue estimates have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le rapport n’est pas publié sur le site Web du Ministère des Finances.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
b. (0) No, the Mid-Year Review does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: Le Rapport n’est mis sur le Site Web.

Peer Reviewer
Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Mid-Year Review does not present individual sources of revenue.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le Rapport n’est pas mis sur le site Web.
83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
d. (0) No, estimates of government borrowing and debt have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: Le Rapport n’est pas sur le site Web.

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

a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Flash Conjoncture 2015, pg 7

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

a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.

Sources: Les dépenses sont globales et ne reprennent pas les classifications de dépenses.
86: Does the Year-End Report present expenditure estimates for individual programs?

a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Year-End Report does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: d.

Sources: Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Il n'y a pas une analyse détaillée des estimations entre les niveaux approuvés et les résultats réels.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, the Year-End Report presents revenue estimates by category.
b. (0) No, the Year-End Report does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree with Comments
Comments: En tous cas, le flash de conjoncture de décembre 2015 distingue entre recettes pétrolières (40% environ du total des recettes) et "ressources ordinaires"

89: Does the Year-End Report present individual sources of revenue?

a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Year-End Report does not present individual sources of revenue.
e. Not applicable/other (please comment).

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

- **a.** (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- **b.** (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- **c.** (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- **d.** (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- **e.** Not applicable/other (please comment).

**Answer:** d.

**Sources:** Website of the Ministry of Finance

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**91:** Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- **a.** (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- **b.** (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- **c.** (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- **d.** (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- **e.** Not applicable/other (please comment).

**Answer:** d.

**Sources:** Website of the Ministry of Finance

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

- **a.** (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations and the actual outcome?

a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, along with a narrative discussion.

b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented.

d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
e. Not applicable/other (please comment).

Answer: d.
Sources: Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
c. Not applicable/other (please comment).

Answer: b.
Sources: Website of the Ministry of Finance

Peer Reviewer
Opinion: Agree

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

a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
e. Not applicable/other (please comment).

Answer: d.
Sources: La Cour des comptes n'a pas publié ces rapports.

Peer Reviewer
Opinion: Disagree
Suggested answer: b.

Researcher response: Je maintiens le “d” car il n'a pas de rapport à prendre en considération pour cette question.

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

a. (100) All expenditures within the SAI’s mandate have been audited.
b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.
c. (33) Expenditures representing less than two-thirds of expenditures within the SAI’s mandate have been audited.
d. (0) No expenditures have been audited.
e. Not applicable/other (please comment).
99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
d. (0) No extra-budgetary funds have been audited.
e. Not applicable/other (please comment).

Answer: d.

Sources: Ces fonds sont rarement audités selon un magistrat à la Cour des comptes.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
b. (0) No, the annual Audit Report(s) does not include an executive summary.
c. Not applicable/other (please comment).

Answer: b.

Sources: Le Rapport n'est pas mis sur le site de la Cour des comptes.

Peer Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: On ne peut répondre par le critère "b" en l'absence de la lecture du rapport lui-même. Donc comme précédemment, je suggère le critère "n/a"

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

a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
b. (67) Yes, the executive reports publicly on most audit findings.
c. (33) Yes, the executive reports publicly on some audit findings.
d. (0) No, the executive does not report on steps it has taken to address audit findings.
e. Not applicable/other (please comment).
102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- **a.** (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- **b.** (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- **c.** (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- **d.** (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- **e.** Not applicable/other (please comment).

**Answer:** d.

**Sources:** On ne trouve pas ce genre d'information sur les rapports de présentation de la loi de finances de la nouvelle année.

Peer Reviewer
**Opinion:** Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- **a.** (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- **b.** (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- **c.** (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- **d.** (0) No, there is no IFI.
- **e.** Not applicable/other (please comment).

**Answer:** d.

**Sources:** Il n' y a aucun document de ce genre ni sur le Site du parlement ni sur le Site de la Cour des comptes.

Peer Reviewer
**Opinion:** Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- **a.** (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- **b.** (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- **c.** (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- **d.** (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- **e.** Not applicable/other (please comment).

**Answer:** d.

**Sources:** In reality there is no IFI.

Peer Reviewer
**Opinion:** Agree
Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
e. Not applicable/other (please comment).

Answer: d.
Sources: There is no IFI.

Peer Reviewer
Opinion: Agree

In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

a. (100) Frequently (i.e., five times or more).
b. (67) Sometimes (i.e., three times or more, but less than five times).
c. (33) Rarely (i.e., once or twice).
d. (0) Never.
e. Not applicable/other (please comment).

Answer: d.
Sources: There is no IFI.

Peer Reviewer
Opinion: Agree

Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
e. (0) Not applicable/other (please comment).

Answer: d.
Sources: The debate about budget Policy is carried out by a special legislative Committee (Commission des Finances et du Budget) within the Legislature. But it comes at a final stage before the full budget being discussed by the full legislature.

Peer Reviewer
Opinion: Disagree
Suggested answer: d.
108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
e. Not applicable/other (please comment).

Answer: a. (100)


Peer Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: D'après le site Algérie Eco: (Avant projet de loi de finances 2017 : Entre enjeux, défis et préoccupations La une National par SIDALI AMZAL - 9 septembre 2016 10:46), l'avant projet de LF a été transmis au parlement au début de septembre, soit près de quatre mois avant la fin de l'année 2016.

Researcher response: Thank you for your comment. I agree and changed my response to 'a'.

109: When does the legislature approve the Executive's Budget Proposal?

a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
c. (33) The legislature approves the budget less than one month after the start of the budget year.
d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The legislature approved this year the draft budget 2017 on November 22. According to the Constitution: Art. 138 states: "Le Parlement adopte la loi de finances dans un délai de soixante-quinze (75) jours au plus tard, à compter de la date de son dépôt, conformément aux alinéas précédents". Le Projet de Loi de Finances a été adopté par le Parlement le 30-11-2015 et par le Sénat le 16-12-2015. http://www.aps.dz/economie/33316-adoption-de-la-loi-de-finances-2016-par-le-conseil-de-la-nation

Peer Reviewer
Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: According to the Constitution: Art. 139. — Est irrecevable toute proposition de loi qui a pour objet ou pour effet de diminuer les ressources publiques ou d'augmenter les dépenses publiques, sauf si elle est accompagnée de mesures visant à augmenter les recettes de l'Etat ou à faire des
During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- **a. (100)** Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- **b. (33)** Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- **c. (0)** No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- **d. (0)** No, the legislature does not have any such authority.
- **e. Not applicable/other (please comment).**

**Answer:** a. (100)

**Sources:** Projet de Loi de Finances 2016 a reçu 64 propositions d'amendements. - l'article 71 voté par l'APN dans sa version amendée sur proposition de la Commission des finances et du budget, alors que les députés de l'opposition appelaient à son abrogation. Après le vote à l'unanimité pour l'abrogation de l'article qui constitue, selon plusieurs députés, un projet de privatisation "masquée" des entreprises publiques y compris les entreprises stratégiques, le ministre des Finances, Abderrahmane Benkhalfa, a soumis au vote une version reformulée de l'article. Reconnaissant l'existence d'une "ambiguïté" dans la première version de l'article, M. Benkhalfa a proposé une nouvelle version qui préserve, selon lui, un niveau acceptable du capital public. La nouvelle version stipule que "les entreprises publiques économiques qui réalisent des opérations d'ouverture de capital en direction de l'actionnariat national résident, doivent conserver au moins 34% du total des actions ou des parts sociales". Selon l'article 66 amendé, l'actionnaire national résident peut détenir ces actions sur une période de cinq ans. Après une expertise juridique sur le respect des engagements souscrits, il est possible de soumettre au Conseil des participations de l'Etat l'option de l'achat du reliquat des actions. En cas d'approbation par le Conseil, la concession se fait selon le prix convenu dans la charte des partenaires ou celui fixé par le conseil", a souligné le ministre. Deux articles amendés ont été adoptés à la majorité (articles 2 et 55) relatifs à la part des bénéfices devant être réinvestis en contrepartie d'avantages dans le cadre de l'appui à l'investissement. Alors que les députés de l'opposition ont demandé l'annulation de ces deux articles, l'APN a décidé de les maintenir mais sous une version amendée. L'APN a adopté une formule amendée par la commission des finances et du budget portant fixation d'un taux de 30% représentant la part des bénéfices à réinvestir en contrepartie des exonérations accordées dans le cadre des systèmes d'appui à l'investissement. Quant aux autres amendements, ils ont été adoptés sans susciter de polémique. Il s'agit, à titre d'exemple, de l'introduction de nouveaux articles dans le texte de loi relatif aux conditions de rapatriement des dépouilles des Algériens établis à l'étranger et l'obligation faite aux résidents à l'étranger de présenter, au moment de quitter le territoire national, un reçu bancaire attestant une opération de change de devises auprès d'une banque pour les montants dépassant 1.000 euros. Un nouvel article relatif au passeport biométrique a été introduit pour les ressortissants algériens, en vertu duquel ils doivent s'acquitter d'un timbre fiscal équivalent à 6.000 DA, et à 12.000 DA dans le cas d'un document de voyage contenant 50 pages. L'APN a également adopté l'amendement de l'article 58 relatif à l'exonération de droit douaniers pour l'essence et gasoil réimportés en ajoutant la mention qui précise que cette exonération est applicable exclusivement à Sonatrach.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**Answer:**

**Sources:**

La Ministre de l'Education Nationale a été auditionné par la Commission des Finances et du Budget et son audition n'a pas donné lieu à la publication d'un rapport. Ci-dessous le lien: 


Le nombre de jours est de 10 selon l'article 80 du Règlement Intérieur de l'APN. Lien ci-dessous: 


Le nombre et les noms de toutes les commissions permanentes sont indiqués ci-dessous dans le lien: 


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114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

**Answer:**

**Sources:**

Le Ministre de l'Enseignement Supérieur et de la Recherche Scientifique a présenté un exposé devant la commission des finances et du budget dans le cadre de l'examen du projet de loi portant règlement budgétaire 2013. Le Site de l'APN donne l'information mais ne donne pas d'autres détails. Une information donnée en parallèle par des membres de la dite Commission précise que le temps dont il dispose pour faire l'analyse est très limité: moins d'une semaine.

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115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

e. Not applicable/other (please comment).

Answer: d.

Sources: According to Law 84-17 the executive has the legal power to adjust funding levels during the execution of the budget by using ‘virement’ between chapters. According to article 32 of the law, 84-17 dated 7 July 1984 related to the Finance Acts: “The budgetary credits allocated to a specific chapter of the current expenses can be modified in mid-course by a transfer decree or credit transfer, made by the Minister of Finance".

Peer Reviewer
Opinion: Agree

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

a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

e. Not applicable/other (please comment).

Answer: d.

Sources: There is no specific article in the Law 84-17 already mentionned regulating budget process for such a procedure or situation when revenues are higher during the budget execution.

Peer Reviewer
Opinion: Agree with Comments
Comments: A noter que l'article 10 de la loi 84-17 relative aux lois de finance permet de rétablir des crédits en cas de restitution de sommes indûment payées par le Trésor public

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.

c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

e. Not applicable/other (please comment).

Answer: d.

Sources: The 84-17 law does not mention this specific situation. The spending cuts are carried out without refering to the legislature.

Peer Reviewer
118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.
b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
d. (0) No, a committee did not examine the Audit Report on the annual budget.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Commission in charge of Budget examines the Audit Report but with delay.

Peer Reviewer
Opinion: Agree with Comments
Comments: Je pense que l'évaluateur a confondu la loi de règlement budgétaire qui donne le détail de l'exécution du budget avec le rapport de la Cour des comptes, car il cite un vieil article de presse relatif à la loi de règlement du budget 2012 qui tardait à être envoyé à la chambre. Mais de toutes façons, je n'ai pas vu que l'Assemblé parlementaire examine et discute le rapport de la Cour des comptes (dernier rapport étant celui de 2015)

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
c. Not applicable/other (please comment).

Answer: b.

Sources: The current head of the SAI is appointed by the Head of State and he has been there for more than 10 years without refering to the legislature nor to judiciary. L'article 92 de la Constitution définit les nominations au postes supérieurs de la fonction publique. En outre, l'ordonnance n° 95-23 du 26 août 1995 portant statut des magistrats de la Cour des comptes précise dans son article 3 que "Le président de la Cour des comptes est nommé par décret présidentiel".

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
c. Not applicable/other (please comment).

Answer: b.

Sources: It's the executive who appoint and also may remove the head of the SAI with any consultation with any institutions.

Comments: Researcher: The Constitution mentions the Audit court and leaves the door open for nomination or dismissal of the President of the Audit court as specified in the following articles: Art. 192.1 — La Cour des comptes est indépendante. Elle est chargée du contrôle a posteriori des finances de l'Etat, des collectivités territoriales, des services publics, ainsi que des capitaux marchands de l'Etat. La Cour des comptes contribue au développement de la bonne gouvernance et de la transparence dans la gestion des finances publiques. La Cour des comptes établit un rapport annuel qu'elle adresse au Président de la République, au Président du Conseil de la Nation, au Président de l'Assemblée Populaire Nationale et au Premier ministre. La loi détermine les attributions, l'organisation et le fonctionnement de la Cour des comptes et la sanction de ses investigations, ainsi que ses relations avec les autres structures de l'Etat chargées du contrôle et de l'inspection. Also, the Consitution does not mention any form of
consultation with the judiciary nor the legislature to appoint or dismiss the Civil servant. Art. 91.4 — Outre les pouvoirs que lui confèrent expressément d'autres dispositions de la Constitution, le Président de la République jouit des pouvoirs et prérogatives suivants : 1 – il est le Chef suprême des Forces Armées de la République ; 2 – il est responsable de la Défense Nationale ; 3 – il arrête et conduit la politique extérieure de la Nation ; 4 – il préside le Conseil des Ministres ; 5 – il nomme le Premier ministre, la majorité parlementaire consultée, et met fin à ses fonctions ; 6 – il signe les décrets présidentiels ; 7 – il dispose du droit de grâce, du droit de remise ou de commutation de peine ; 8 – il peut, sur toute question d'importance nationale, saisir le peuple par voie de référendum ; 9 – il conclut et ratifie les traités internationaux ; 10 – il décerne les décorations, distinctions et titres honorifiques d'Etat." Art. 92.1 — Le Président de la République nomme : 1 – aux emplois et mandats prévus par la Constitution ; 2 – aux emplois civils et militaires de l'Etat ; 3 – aux désignations arrêtées en Conseil des Ministres ; 4 – le Premier Président de la Cour suprême ; 5 – le Président du Conseil d'Etat ; 6 – le Secrétaire Général du Gouvernement ; 7 – le Gouverneur de la Banque d'Algérie ; 8 – les Magistrats ; 9 – les responsables des organes de sécurité ; 10 – les walis.

**121: Who determines the budget of the Supreme Audit Institution (SAI)?**

**a.** (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**b.** (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**c.** (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

**d.** (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

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

**Answer:** d.

**Sources:** I was told by a judge at the SAI that the budget is determined just any other institutions by the Executive - Ministry of Finance - but the resources allocated are not in line with the mandates contained in the legal Framework of the SAI. In other words, the SAI can do more investigation, but needs humain resources and many more equipement and expertise are needed to fulfill its role. On the Website of the Audit court we have a short narrative on the 2013 operational budget. http://www.ccomptes.org.dz/moyens_mis_en_oeuvre.html

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** les budgets des entités publiques et des ministères sont préparés par ces derniers et les budgets entérinés par le gouvernement résultant de discussions inter-gouvernementales. Le document cité par l'évaluateur est de grande qualité et fort détaillé. Il montre que la Cour des comptes ne consomme pas tous les crédits qui lui sont alloués. Il est normal que le magistrat consulté exprime le désir d'avoir plus de crédits et de moyens humains.

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

**a.** (100) The SAI has full discretion to decide which audits it wishes to undertake.

**b.** (67) The SAI has significant discretion, but faces some limitations.

**c.** (33) The SAI has some discretion, but faces considerable limitations.

**d.** (0) The SAI has no discretion to decide which audits it wishes to undertake.

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

**Answer:** b. (67)

**Sources:** The SAI has entire power to investigate a wide range of institutions as specified in the following Executive Decree: L'ordonnance n° 95-20 modifiée et complétée par l'ordonnance n° 10-02 du 26 août 2010 relative à la Cour des comptes, confère à celle-ci une compétence universelle sur le contrôle des finances publiques.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Je n'ai pas vu dans le texte juridique qui définit les compétences de la Cour des comptes des limitations.

**Researcher response:** La Cour a toute latitude d'examiner les secteurs qu'elle désire sans limitation, mais dans la réalité il y a des limites qu'elle ne peut franchir.
123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
e. Not applicable/other (please comment).

Answer: d.

Sources: Not such independence processes according to the body law governing the SAI and confirmed by a magistrate working in the SAI.

Peer Reviewer
Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

a. (100) Frequently (i.e., five times or more).
b. (67) Sometimes (i.e., three times or more, but less than five times).
c. (33) Rarely (i.e., once or twice).
d. (0) Never.
e. Not applicable/other (please comment).

Answer: d.

Sources: This is based on the reports published on the Website of the APN. It was in fact the Budget Committee who was invited to visit the SAI to discuss the release of the Audit report. 1. http://www.apn.dz/fr/plus/rubriques-importants/activites-des… (http://www.apn.dz/fr/plus/rubriques-importants/activites-des-commissions-permanentes/169-commission-des-finances-et-du-budget/1005-des-membres-de-la-commission-des-finances-et-du-budget-en visite-au-siege-de-la-cour-des-comptes-3)

Peer Reviewer
Opinion: Agree

IBP comment: The answer is ‘d’ as there is no evidence that members of the SAI took part in hearings of a committee of the legislature in the past 12 months. The article cited by the researcher is from 2014 and hence outdated. Due to this, answer ‘d’ applies.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: There is no such open discussion with the general public. However, sometimes the executive claims that they are open by inviting specific groups such as the Forum des Chefs d’Entreprise an organization of enterprises very close to the Executive and sometime they put pressure when it comes to taxes and taxation...

Peer Reviewer
Opinion: Agree
126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
b. (0) The requirements for an “a” response are not met.
c. Not applicable (please comment).

Answer: b.
Sources: Not at all.

Peer Reviewer
Opinion: Agree

127: During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:
1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

a. (100) The executive’s engagement with citizens covers all six topics
b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a “c” response or above are not met
e. Not applicable (please comment)

Answer: d.
Sources: There is no public participation in the budget process.

Peer Reviewer
Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.
Sources: It is not the case. The budget process is implemented in close administration: Direction Générale du Budget with the assistance of Direction Générale des Impôts, and Direction Générale des Prévisions.

Peer Reviewer
Opinion: Agree
**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

**a.** (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

**b.** (0) The requirements for an “a” response are not met.

**c.** Not applicable (please comment).

**Answer:** b.

**Sources:** It does not apply since there is no consultation with the general public at large.

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

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**130:** During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**a.** (100) The executive’s engagement with citizens covers all six topics

**b.** (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics

**c.** (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics

**d.** (0) The requirements for a “c” response or above are not met.

**e.** Not applicable (please comment).

**Answer:** d.

**Sources:** No consultation with the citizens on the budget process.

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

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**131:** When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**a.** (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

**b.** (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

**c.** (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (Please comment).

Answer: d.

Sources: There are no citizens in the budget process and they are not consulted.

Peer Reviewer
Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens’ inputs have been used in the formulation of the annual budget?

a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of how the inputs were used in the formulation of the annual budget.
c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: No public participation nor Citizen participation in the budget process.

Peer Reviewer
Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of how the inputs were used to assist in monitoring the annual budget.
c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: This is not the case.

Peer Reviewer
Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.
b. (0) The requirements for an “a” response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: Not the case.

Peer Reviewer
135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: Ministries are not open to Citizen or public when engaging in the budget process.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

a. (100) Yes, public hearings are held, and members of the public/CSOs testify.

b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: It’s not the case when we look at the Website of the Legislature and Finance Committee.

137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

a. (100) The legislature seeks input on all six topics

b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics

c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a “c” response or above are not met.
138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

- **a.** (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- **b.** (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of how the inputs were used.
- **c.** (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- **d.** (0) The requirements for a “c” response or above are not met.
- **e.** Not applicable (please comment).

**Answer:** d.

**Sources:** It is not the case.

Peer Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- **a.** (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- **b.** (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- **c.** (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- **d.** (0) The requirements for a “c” response or above are not met.
- **e.** Not applicable (please comment).

**Answer:** d.

**Sources:** It is not the case.

Peer Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- **a.** (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- **b.** (0) The requirements for an “a” response are not met.
- **c.** Not applicable (please comment).

**Answer:** b.

**Sources:** There is no mention of this case on the legal framework governing the Audit court.
**Opinion: Agree**

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** It is not the case.

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**Peer Reviewer**

**Opinion:** Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

b. (0) The requirements for an “a” response are not met.

c. Not applicable (please comment).

**Answer:** b.

**Sources:** This is not the case.

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**Peer Reviewer**

**Opinion:** Agree