

Open Budget Survey 2017

Questionnaire

Cameroon

January 2018

COUNTRY QUESTIONNAIRE: CAMEROON

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: OBS methodology <https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n...>
(<https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n-001-cab-prc-du-28-07-2016-preparation-budget-2017>)

Comments: Researcher: The OBS methodology recommends that researcher should use the most recent budget document for the FY which is related to the study. in the case of Cameroon, the most recent FY related to the study period is 2017. The PBS is published in the website of the Presidency of the Republic since July 2016. the document can be download in PDF forma following the link above:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a. (100)

Sources: www.prc.cm (<http://www.prc.cm>) - <https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n...>
(<https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n-001-cab-prc-du-28-07-2016-preparation-budget-2017>)

Comments: Researcher: The PBS is realeased to public as soon as it's signed by the Prsident of the Republic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 28 juillet 2016

Sources: www.prc.cm (<http://www.prc.cm>)

Comments: Researcher: The PBS is published in the website of the Presidency of the Republic. But before it's posted online, it is released in the National Bilingual Newspaper - Cameroon-Tribune.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: We determine the date of publication of the PBS following its publication in the national newspaper and on the website of the Presidency of the Republic.

Sources: <https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n...> (<https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n-001-cab-prc-du-28-07-2016-preparation-budget-2017>)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: <https://www.prc.cm/fr/multimedia/documents?start=70> (<https://www.prc.cm/fr/multimedia/documents?start=70>) On the above page, documents are published on a rolling basis, so it is easy to see that the PBS has been published around or at the date indicated by the researcher, that is July 29. The PBS is inserted between a decree on 2016 July 28 and another on 2016 August 03.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: <https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n...> (<https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n-001-cab-prc-du-28-07-2016-preparation-budget-2017>)

Sources: www.prc.cm (<http://www.prc.cm>)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c.

Sources: <https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n-001-cab-prc-du-28-07-2016-preparation-budget-2017> (https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n-001-cab-prc-du-28-07-2016-preparation-budget-2017)

Comments: Researcher: The PBS is not machine readable because the document published is in PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: e.

Sources: <https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n-001-cab-prc-du-28-07-2016-preparation-budget-2017> (https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n-001-cab-prc-du-28-07-2016-preparation-budget-2017)

Comments: Researcher: The PBs is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Circulaire N° 001/CAB/PRC du 28 juillet 2016 relative à la préparation du budget de l'Etat pour l'exercice 2017.

Sources: <https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n-001-cab-prc-du-28-07-2016-preparation-budget-2017> (<https://www.prc.cm/fr/multimedia/documents/4757-circulaire-n-001-cab-prc-du-28-07-2016-preparation-budget-2017>)

Comments: Researcher: n/c

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: OBS methodology

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 21 novembre 2016

Sources: <http://www.spm.gov.cm/actualites/actualite/article/projet-de-...> (<http://www.spm.gov.cm/actualites/actualite/article/projet-de-loi-des-finances-2017-de-letat-le-gouvernement-table-sur-fcfa-43734-milliards.html>) <http://www.cameroon-tribune.cm/actualites/340/fr/> (<http://www.cameroon-tribune.cm/actualites/340/fr/>)

Comments: Researcher: According to the Law - 2007/006 du 26 decembre 2007 portant regime financier de l'Etat - the Executif submits the EBP to the Legislature for consideration 15 days before the opening of the legislature session dedicated to the budget. The Legislature session dedicated to the budget is held in november but the launching date is unknown because is related to the President of the Republic agenda.

Peer Reviewer

Opinion: Agree with Comments

Comments: Even though the Law No 2007 /006 of 26 December 2007 on the financial regime of the State requires EBP to be sent to the legislature 15 days at least before the session, this is rarely the case. So this date might be any date between 2016 November 7 and November 21, as the budget session opened on November 21.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: The EBP is not released to public but can be obtained on demand too late after the budget is already acted by the parliament. So the EBP and its supported documents are consider as not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Free soft and limited hard copies can be obtained but later after the budget is enacted.

Sources: n/a

Comments: Researcher: We determine that the EBP is produced only for internal use, because the parliament statetd on it to act the state budget. Also, every Year, during the Parliament session dedicated to budget exam, the Prime Minister presents a speech on the EBP. The speech is broadcasted by radio and TV chanelns and disseminated by newspaper.

Peer Reviewer

Opinion: Agree with Comments

Comments: Obtaining a copy of EBP is clearly a question of personal or private capacity since the document is not made public, even though the Prime Minister makes a speech explaining EBP before analysis and enactment by the Parliament. After the enactment of the budget, part of the EBP (as EBP is made of many documents) might be released by third parties : medias, journalists, etc.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: 1. Financial Bill of the Republic of Cameroon for the 2017 financial Year. EBP Supporting document full title. 2. Financial Bill for the 2017 financial Year- Special Account. 3. Financial Bill for the 2017 financial Year- State financial Assistance to Enterprises 4. Financial Bill for the 2017 financial Year- Public Debt. 5. Financial Bill for the 2017 financial Year- Report on the Situation and Economic Social and Financial Perspectives of the Nation- Exercise 2016. 6. Financial Bill for the 2017 financial Year- Budget Revenue Projections. 7. Financial Bill for the 2017 financial Year- Public Debt strategy Paper. 8. Financial Bill for the 2017 financial Year- Administration Performance Project. 9. Financial Bill for the 2017 financial Year- State Expenditures per Budgetary Head, Section, Article and Paragraph. 10. Financial Bill for the 2017 financial Year- State Expenditures According to function, Program and Objectives with Performance indicators. 11. Financial Bill for the 2017 financial Year- Investment and current Expenditures per Program and per Article. 12. Financial Bill for the 2017 financial Year- Public Investment Projects Details.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: At point 5 of the above list from the researcher, there is a typo "2916". I think it is "2016".

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Year corrected to 2016.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: The government is not producing a Citizen version of budget supporting document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: FY 2016

Sources: OBS 2017 Methodolgy OBS stracker 2016 http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Disagree

Suggested answer: FY 2017

Comments: I dont agree with the score for the following reasons : 1. EBP was submitted to the Legislature on 21 November 2017 2. The Legislature enacted the 2017 Budget on 14 December 2017. As Legislature has 20 days at most to approve or reject EBP. I don't know the exact period the researcher made this job, but it seems to me that it is after November 22, as suggested by the answer given by the researcher for EBP submission to Legislature. And there is less than 4 weeks between EBP and EB. It would seem more interesting to use the 2017 EB. So I would like to suggest to the researcher to use EB 2017.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: FY 2016 is correct, because the Enacted Budget for FY 2017 was only published on January 6th, 2017, which is after the research cut-off date of the OBS (December 31st, 2016). Due to this, the EB for FY 2017 cannot be taken into consideration in this round of the survey. This comment applies to all questions in this section (EB-1 to EB-8).

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: 6 Décembre 2015

Sources: http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf)

Comments: Researcher: When the State financial bill is approved by the legislature, the announcement is given by newspaper and radio. Thus citizens are informed from the approval by press and online media.

Peer Reviewer

Opinion: Disagree

Suggested answer: 14 December 2017

Comments: As per my comments and answer for the previous question : 1. EBP was submitted to the Legislature on 21 November 2017 2. The Legislature enacted the 2017 Budget on 14 December 2017. So I don't agree with the researcher's answer (6 décembre 2015) as I think FY 2017 Budget should apply here. More, the format of the date given doesn't respect the OBS format DD Month YYYY.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: See comment under EB-1a.

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: b. (67)

Sources: http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf)

Comments: Researcher: As soon as the budget is enacted, it's released by newspaper the next day of promulgation by the President of the Republic. The EB for the FY 2016 has been published on January 6 2016.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Yes, in Cameroon, EB is published usually about 2 weeks after its enactment by the Legislature.**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: See comment under EB-1a.

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: 06 January 2016**Sources:** <http://www.impots.cm/index.php?mact=News,cntnt01,detail,0&cn...> (http://www.impots.cm/index.php?mact=News,cntnt01,detail,0&cntnt01articleid=74&cntnt01origid=76&cntnt01detailtemplate=doc-detail&cntnt01returnid=115&hl=fr_FR)**Comments:** Researcher: The enacted budget is published online on January 06 2016. But before publishing online, the document is released by newspaper a week after its approval and signature by the President of the republic.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** 06 January 2017**Comments:** The difference between the researcher's answer to question EB-1a and mine will certainly influence this questions. So fundamentally, the researcher's answer to this question is right relatively to its answer to EB-1a. But as we differ on EB-1a question, my answer is also different.<http://www.impots.cm/uploads/Telechargement/Loi%20de%20Finan...>[http://www.impots.cm/uploads/Telechargement/Loi%20de%20Finances%202017%20%20\(francais\).pdf](http://www.impots.cm/uploads/Telechargement/Loi%20de%20Finances%202017%20%20(francais).pdf)) The upload date is also available online.**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: See comment under EB-1a.

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 posted on the website of the Ministry of Finances and the one of the Directorate General of Taxation on January 06, 2016. the date and time are visible on those two websites,**Sources:** <http://www.impots.cm/index.php?mact=News,cntnt01,detail,0&cn...> (http://www.impots.cm/index.php?mact=News,cntnt01,detail,0&cntnt01articleid=74&cntnt01origid=76&cntnt01detailtemplate=doc-detail&cntnt01returnid=115&hl=fr_FR)**Comments:** Researcher: n/c**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The Website of the General Directorate or Taxation is an official website from the Ministry of Finance. On this website, the publishing date is usually provided besides the document published. <http://www.impots.cm/index.php?page=textes-reglementaires&hl...>http://www.impots.cm/index.php?page=textes-reglementaires&hl=fr_FR) In this link, you will find the publishing date on the page. So either in 2016 (for the reference of the researcher) or 2017 (my reference), the publishing date is indicated in this General taxation website and often on the main MoF website.**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: See comment under EB-1a.

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

Answer: http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf)

Sources: www.minfi.gov.cm (<http://www.minfi.gov.cm>)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.impots.cm/index.php?page=textes-reglementaires&hl...> (http://www.impots.cm/index.php?page=textes-reglementaires&hl=fr_FR) In this link, you will find the publishing date on the page. As for the previous answer, I have a difference of reference with the researcher. Mine is 2017 when he works with 2016.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: See comment under EB-1a.

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: http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf)

Comments: Researcher: The enacted budget is published in PDF.

Peer Reviewer

Opinion: Agree with Comments

Comments: Every year, EB is published in PDF format and never in open format.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: See comment under EB-1a.

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: http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: See comment under EB-1a.

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

Answer: LAW N°2015/019 of 21 December 2015 Finance Law of the Republic of Cameroon for the 2016 Financial Year

Sources: http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: The difference of year for the EB is also influencing the answer to this question as for some other previous questions in this section. This is the name for the FY2017 EB is : Law N° 2016 / 018 of 14 December 2016 Finance Law of the Republic of Cameroon for the 2017 Financial Year

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: See comment under EB-1a.

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: The government is not producing a citizen form of the enacted budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: n/a

Comments: Researcher: The Citizen budget is not produced at all.

Peer Reviewer

Opinion: Agree with Comments

Comments: So far, CB is not produced at all in Cameroon, whatever be the fiscal year. Even though the fiscal year I consider is FY 2017.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: The Citizen Budget is not produced at all.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: n/a

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 2016**Sources:** OBS methodology**Comments:** Researcher: n/c**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: d.**Sources:** n/a**Comments:** Researcher: The government produced the YIR but the document is only for internal use.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: The quarterly IYR are produced but they are not published.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: c.

Sources: www.minfi.gov.cm (<http://www.minfi.gov.cm>)

Comments: Researcher: Every month, the ministry of finance produce an internal report on the execution of the state budget. This document is called - Note de conjoncture economique. Quaterly the ministry of finance produces the IYR - called Execution du budget Mars FY. These two relevant document are not released to public.

Peer Reviewer

Opinion: Agree with Comments

Comments: In previous years, as the researcher says, IYR were produced in monthly (Note de conjoncture economique) and quarterly formats (Execution budget Mars FY). But Nowadays, the monthly reports are no more produced and only the quarterly reports are produced. And they are named "Note de Conjoncture Economique".

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The reports are systematically produced but are released to the public too late to be considered as available for the OBS. Copies of these document for the past FY2014 for - Notes de conjonctures - and FY 2015 for the YIR are in the website of the ministry of finances.

Sources: http://www.minfi.gov.cm/index.php/documents#conjoncture_2014 (http://www.minfi.gov.cm/index.php/documents#conjoncture_2014)
<http://www.minfi.gov.cm/images/documents/EXECUTION%20BUDGETA...>
(<http://www.minfi.gov.cm/images/documents/EXECUTION%20BUDGETAIRE%20MARS%202015.pdf>)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: In the MoF website, you have sample of these IYR published produced for previous year. MoF produces these reports are part of requirements of Cameroon financial partners like IMF and the Worldbank. So MoF is compelled to produce these documents regularly.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Note de conjoncture économique, une publication trimestrielle du ministère des finances : Premier Trimestre 2016

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Disagree

Suggested answer: Name of IYR : "Note de conjoncture économique, une publication trimestrielle du ministère des finances : Premier Trimestre 2016". This document is produced every quarter and gives a report on the implementation of Finance Law (EB) of the Year.

Comments: "Execution budgétaire à fin Mars" is the old name when there was monthly IYR. Old names IYR : -- Quarterly : EXECUTION BUDGETAIRE A FIN MARS 2015 -- Monthly : Note de conjonctures économiques Month XX

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: We agree that previously, the reports were called 'Execution Budgétaire', but are now called 'Note de conjoncture économique, une publication trimestrielle du ministère des finances : Premier Trimestre 2016'. As mentioned previously, the reports are not publicly available. The response was adjusted.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: OBS methodology

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: www.minfi.gov.cm (<http://www.minfi.gov.cm>)

Comments: Researcher: The MYR is produced for internal purposes but not released to public. A short synthesis is often published as press release in the national bilingual newspaper in September or October.

Peer Reviewer

Opinion: Agree with Comments

Comments: In fact, the MYR is the quarterly IYR produced for the second quarter. It aggregates first and second quarter, and so it gives a picture for Mid Year. These reports are printed but not published or distributed widely to the large public. They are not published online.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: We do determine that the MYR is produced for internal used only because its synthesis is often published in the newspaper. The version published lacks critical information and sensitive analysis to be considered as a report. It's only a press note.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: The researcher is right that a synthesis of the MYR is published in the governmental newspaper. I can also confirm that each quarter, a report is produced. I have received copies of the quarterly reports for 2016 term 1, term2 and term3.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Execution a mi Parcours du budget 2016

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Disagree

Suggested answer: Note de Conjoncture Economique : Deuxième Trimestre 2016.

Comments: In fact, there is no document titled "Mid-Year Execution of the FY Budget". But quarterly production for the second term aggregates budget execution figures for 6 months, by aggregation information from Term1 and Term2. And this stands for Mid-Year Report.

Government Reviewer**Opinion:** Not Qualified

Researcher response: The document is produced and the title is the one used by the government. This is also how the document is named in the news paper. Due to this, I maintain my answer and confirm that the document is produced but it's not publicly available. I disagree with the reviewer that the "Note de Conjoncture Economique" should be considered as the Mid-Year-Review, because it is an In-Year-Report.

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

MYR-8: Is there a "citizens version" of the MYR?**a.** Yes**b.** No**Answer:** b.**Sources:** n/a**Comments:** Researcher: n/c**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** OBS methodology**Comments:** Researcher: n/c**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

YER-2: When is the YER made available to the public?**a.** (100) Six months or less after the end of the budget year**b.** (67) Nine months or less, but more than six months, after the end of the budget year**c.** (33) More than nine months, but within 12 months, after the end of the budget year**d.** (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year**Answer:** d.**Sources:** n/a

Comments: Researcher: The YER is released more than 12 months after the FY on which it's related. Also it's not available online. only the hard version is published in the newspaper and the national official gazzeta. thus this document is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: Surprisingly EYR is not yet published even though it is already produced.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: The YER is published in the newspaper when it's enacted by the Parliament and signed by the Presidency of the Republic. The YER is available only in hard copy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: The Law 2007/006 of December 26, 2007 states that - Le dépôt du projet de loi de règlement et de ses annexes doit intervenir au plus tard le 30 septembre de l'année suivant celle de l'exercice auquel il se rapporte. <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...> (<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.21, p.7

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: The 2015 EYR has been produced. The EYR draft was sent to the legislature before next year budget proposal as usual. It was sent to the legislature with the observations of the Supreme Audit Institution (SAI). See below from Cameroon Tribune, the governmental daily. <http://www.cameroon-tribune.cm/articles/2579/fr/loi-de-r%C3%...> (<http://www.cameroon-tribune.cm/articles/2579/fr/loi-de-r%C3%A8glement-l-examen-au-fond-effectif>) <http://www.cameroon-tribune.cm/articles/2602/fr/port-en-eau-...> (<http://www.cameroon-tribune.cm/articles/2602/fr/port-en-eau-profonde>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>

(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.21 , p.7

Comments: Researcher: The Law 2007/006 of December 26, 2007 states that - Le dépôt du projet de loi de règlement et de ses annexes doit intervenir au plus tard le 30 septembre de l'année suivant celle de l'exercice auquel il se rapporte. In practice the settlement bill is presented to Legislature for consideration the same time with the EBP and the Parliament discusses and adopts first the settlement bill before states to the EBP. We know that the document is produced because it's released in the first part of the EB within the official gazette.

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: The researcher should mark this N/A given that he chose "b" at the previous question. The clarifying remarks he gives would have been put in comment box.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: We agree. We added the clarifications to the comment box and changed the response to 'n/a' as suggested.

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

Answer: Loi de Reglement de la Republique du Cameroun pour l'exercice 2015. Loi n-2016 - 012 du 14 Decembre 2016.

Sources: n/a

Comments: Researcher: Cette loi a ete publiee sur la presse nationale notamment Cameroun-Tribune du 16 decembre 2016. Mais elle n'est pas publiee sur internet. Ni sur le site du Ministere des Finances encore moins sur un autre site internet officiel.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: FY 2014

Sources: OBS methodology <http://chambredescomptes.net/images/stories/CDCdocs/annualre...>
(<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://chambredescomptes.net/images/stories/CDCdocs/annualre...>
(<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>)

Comments: Researcher: The AR of FY 2014 is adopted on december 29 2015 and released to public on July 18, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 18 July 2016

Sources: n/a

Comments: Researcher: The actual date was found in online press which produced an article on the released of the Audit Report of the financial Year 2014 by the Audit Bench of the Suprim court of Cameroon. <http://www.cameroon-info.net/article/cameroun-comptes-public...>
(<http://www.cameroon-info.net/article/cameroun-comptes-publics-la-chambre-des-comptes-refuse-de-valider-les-comptes-de-letat-266148.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: We find the publication of the 2014 in online independent press

Sources: <http://www.cameroon-info.net/article/cameroun-comptes-public...> (<http://www.cameroon-info.net/article/cameroun-comptes-publics-la-chambre-des-comptes-refuse-de-valider-les-comptes-de-letat-266148.html>)

Comments: Researcher: This is an non official source of publication of the Audit reportm but it gives an exact date of publication of the Audit report.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Audit Bench of the Supreme Court organises a public meeting with media, CSOs, etc. for the presentation of its annual report. The link provided by the researcher is a media report of the public meeting held on 2016 July 18.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://chambredescomptes.net/images/stories/CDCdocs/annualre...>
(<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>)

Sources: <http://chambredescomptes.net/> (<http://chambredescomptes.net/>)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: <http://chambredescomptes.net/> (<http://chambredescomptes.net/>)

Comments: Researcher: The AR is published in PDF version.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a.

Sources: <http://chambredescomptes.net/images/stories/CDCdocs/annualre...>
(<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://chambredescomptes.net/images/stories/CDCdocs/annualre...>
(<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Annual Report 2014

Sources: <http://chambredescomptes.net/images/stories/CDCdocs/annualre...>
(<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: Full Title of the document : Audit Bench of the Supreme Court - Annual Report 2014

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: a.

Sources: <http://www.minfi.gov.cm/> (<http://www.minfi.gov.cm/>) <http://www.prc.cm/> (<http://www.prc.cm/>) <http://www.impots.cm/>
(<http://www.impots.cm/>)

Comments: Researcher: n/c

Peer Reviewer**Opinion:** Agree with Comments**Comments:** In fact, in Cameroon, there is no main website for the comprehensive publication of fiscal information. They are disseminating in various websites. So I would like to add the following to the websites provided by the researcher : <http://www.chambredescomptes.net/> (<http://www.chambredescomptes.net/>) www.minepat.gov.cm (<http://www.minepat.gov.cm>) Ministry of Finance is currently working on a BOOST Platform with the collaboration of the Worldbank. CSOs are currently building a Fiscal Information Platform based on Open Spending to publish these fiscal informations (central government & local authorities).**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: b.**Sources:** n/a**Comments:** Researcher: n/c**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: b.**Sources:** n/a**Comments:** Researcher: n/c**Peer Reviewer****Opinion:** Agree with Comments**Comments:** It is very difficult to find disaggregated data for revenues and expenditures in a same place. Those data are not even open ! Data are variously published by institutions without a known clear strategy for publishing data or for informing citizens.**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

Answer: a.

Sources: <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>

(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>)

http://www.chambredescomptes.net/index.php?option=com_conten... (http://www.chambredescomptes.net/index.php?option=com_content&view=article&id=47&Itemid=75)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: There are no specific laws regulating (1) access to information; (2) government transparency; or (3) citizens participation? But the constitution of Cameroon protects access to information. Article 9 1. Every individual shall have the right to receive information. 2. Every individual shall have the right to express and disseminate his opinions within the law. Article 19 Everyone has the right to freedom of opinion and expression; this right

includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers. Government Transparency There is no specific law relating to this and there is no use of the word "transparency" in the Financial Law of Cameroon (December 2007). But Cameroon has signed the Economic and Monetary Community of Central Africa (CEMAC) Transparency Code and is about to internalize it. At local lever with councils and municipalities, the financial regime of local authorities clearly states that local authorities have the obligation to put every and all budgetary and financial reports at the disposal of any inhabitant of Cameroon. Citizen Participation There is no specific law on this issue, but the Cameroon - Strategy Document for Growth and Jobs - is full of quotes about citizen participation. So we can say, work in progress.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: EBP presents expenditures by Administrative Unit. But EBP is not available for the public.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: EBP doesn't present expenditures by function (COFOG). EBP is not published.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- 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.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.

d. (0) No, estimates of intergovernmental transfers are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** n/a**Comments:** Researcher: n/c**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** n/a**Comments:** Researcher: n/c**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a. (100)

Sources: www.prc.cm (<http://www.prc.cm>) <https://www.prc.cm/fr/actualites/actes/circulaires/1874-circ...>

(<https://www.prc.cm/fr/actualites/actes/circulaires/1874-circulaire-n-001-cab-prc-du-28-juillet-2016-relative-a-la-preparation-du-budget-de-l-etat-pour-l-exercice-2017>) p.4

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: www.prc.cm (<http://www.prc.cm>) <https://www.prc.cm/fr/actualites/actes/circulaires/1874-circ...>
(<https://www.prc.cm/fr/actualites/actes/circulaires/1874-circulaire-n-001-cab-prc-du-28-juillet-2016-relative-a-la-preparation-du-budget-de-l-etat-pour-l-exercice-2017>) p.3

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: Yes I agree with the researcher that there is no clear estimate of total expenditures for the coming budget. Neither a discussion about policies and priorities. It is certainly a sum of recommendations and directives for public institutions in charge of budget preparation.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: www.prc.cm (<http://www.prc.cm>) <https://www.prc.cm/fr/actualites/actes/circulaires/1874-circ...>
(<https://www.prc.cm/fr/actualites/actes/circulaires/1874-circulaire-n-001-cab-prc-du-28-juillet-2016-relative-a-la-preparation-du-budget-de-l-etat-pour-l-exercice-2017>)

Comments: Researcher: Les informations clés sont présentées, mais on observe une réserve du gouvernement sur les agrégats budgétaires des revenus et des dépenses dans le rapport préalable au budget 2017. Par exemple, le PBS ne donne pas une estimation des revenus et des dépenses en pourcentage du PIB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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)

Sources: www.minfi.gov.cm (<http://www.minfi.gov.cm>) http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG... (http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf) p.25,.....30/50

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: EB doesn't present functional classification, but it presents economic and administrative classification.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: www.minfi.gov.cm (<http://www.minfi.gov.cm>) http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf) pp.30/50

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: www.minfi.gov.cm (<http://www.minfi.gov.cm>) http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf) p.25

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

62: Does the Enacted Budget present individual sources of revenue?

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

Answer: a. (100)

Sources: www.minfi.gov.cm (<http://www.minfi.gov.cm>) http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG...
(http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf) p.25

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: www.minfi.gov.cm (<http://www.minfi.gov.cm>) http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENG... (http://www.minfi.gov.cm/images/documents/LoiFinances2016_ENGBis2.pdf) pp.26/28

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

67: Are "citizens" versions of budget documents published throughout the budget process?

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Les rapports en cours d'annee ne sont pas publies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: La reveue de milieu d'annee n'est pas publiee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: Le rapport de fin d'annee n'est pas publie.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://chambredescomptes.net/> (<http://chambredescomptes.net/>) <http://chambredescomptes.net/images/stories/CDCdocs/annualre...> (<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>)

Comments: Researcher: Selon le Rapport Annuel 2014 et suivants ses missions, la Chambres des Comptes de la Cour Supreme effectue le controle administratif, le controle financier des comptes publics et donne son avis sur les objectifs de performamnce qui soutendent le budget de l'Etat.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I disagree with the score that seems to contradict the researcher's comment. In Page 35 of the Audit Bench 2014 Annual Report, the type of irregularities reported and sanctioned indicate clearly that Audit Bench carries out Financial and Compliance Audits. Audit Bench doesn't not yet carry out performance audit. Copy of page 35 and 36. Section 2 : Irregularities sanctioned during the judgment of accounts of public accountants Single subsection. Sanctioned irregularities Irregularities were noted on the accounts in figures and on supporting documents. A. Irregularities on accounts in figures They concern : - absence of minutes of integration of inactive assets ; - infidelity in the sequencing of balances ; - absence of general ledger, absence of minutes of cash balance as at 31 December of year N, absence of a statement of execution of revenue and expenditure ; - absence of income statement and balance sheet ; - discrepancies between the figures entered in the management and administrative accounts ; - discrepancies between the figures entered in the trial balance, the administrative account and statement of execution of revenue and expenditure ; - absence of a statement of banking concordance and its annexes. B. Irregularities detected during the examination of supporting documents They are related to : 1- A Budget head - violation of the principle of specialty of appropriation; - wrong budget head. 2- Missions - absence of mission order ; - absence of clearance or erroneous clearance ; - overrun of the mission days provided by instruments (100 days/ year) ; - overlapping missions ; - place of mission not indicated ; - absence of mission departure and return stamps ; - wrong calculation of the number of mission days ; - overrun of rate of mission allowance provided by the instruments in force ; - payment of mission allowance instead of touring allowance ; - mission order signed by a non-competent authority ; - mission order signed by the beneficiary themselves. 3- Public procurement - absence of receipts ; - absence of purchase order, copies of registered contracts or jobbing orders ; - absence of certification of service rendered ; - absence of payment in full discharge ; - absence of acceptance report and delivery slip ; - unstamped bill. 4- Payment of taxes and dues stopped at source - absence of receipt of payment of accounted taxes and dues. 5- Salaries, allowances and other benefits paid to staff - absence of pay-sheet or non-compliant pay-sheet ; - availability of funds ; - undue benefits ; - absence of recruitment decision of beneficiary ; - absence of proof attesting that the funds reached the legitimate beneficiary. 6- Subsidies - absence of the articles of association of the beneficiary structure ; - absence of resolution from deliberating organ ; - undue subsidies to churches and political parties. 7- Imprest funds and revenue offices - absence of decision creating an imprest fund ; - absence of a decision appointing manager of an imprest fund ; - creation of an imprest fund by a non-competent authority.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: As defined in Section 1 of this questionnaire, the AR is considered 'not publicly available' according to the OBS methodology (see AR-1 to AR-8). Due to this, answer 'd' applies.

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

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

Answer: d.

Sources: <http://chambredescomptes.net/> (<http://chambredescomptes.net/>) <http://chambredescomptes.net/images/stories/CDCdocs/annualre...> (<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>) pp.32/33

Comments: Researcher: In view of the annual report refered above the percentage of production of accounts for the Audit Bench of accounts missions is relative and varies according to the category of audited accounts. For exemple, table 3 of the annual production of management accounts in 2014 reveals that: 1. Accounts related to public accountants of the State were covered 100%; 2. Accounts related to Council Revenue Collectors were covered 23.52% 374 accounts produced over 2,653 accounts expected and; 3. Accounts related to Accounting Officers of Public Establishment were covered only for 18.55%.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Audit Bench has the mandate to audit all expenditures. And for 2014 year, they received all State Accounts, as confirmed by the researcher's comments that 100% of State public accounts were covered.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: As defined in Section 1 of this questionnaire, the AR is considered 'not publicly available' according to the OBS methodology (see AR-1 to AR-8). Due to this, answer 'd' applies.

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: <http://chambredescptes.net/> (<http://chambredescptes.net/>) <http://chambredescptes.net/images/stories/CDCdocs/annualre...> (<http://chambredescptes.net/images/stories/CDCdocs/annualreport2014.pdf>) p.39

Comments: Researcher: In regard with the annual report 2014, the rate of production of extrabudgetary fund is 7.9%.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: In the annual report 2014 as the researcher says, 7.9% of the accounts for extrabudgetary funds was received at the bench of the SAI.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: As defined in Section 1 of this questionnaire, the AR is considered 'not publicly available' according to the OBS methodology (see AR-1 to AR-8). Due to this, answer 'd' applies.

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: <http://chambredescptes.net/> (<http://chambredescptes.net/>) <http://chambredescptes.net/images/stories/CDCdocs/annualre...> (<http://chambredescptes.net/images/stories/CDCdocs/annualreport2014.pdf>) p.215/216

Comments: Researcher: The table of contents of the report referred above is not given information on an executive summary of the Audit Bench report.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the researcher, as the report starts directly with issues concerning the Audit Bench itself and then with the technical issues related to Accounts. No executive summary unfortunately.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to

any of the questions in the Open Budget Survey. Response to the reviewer's comment: As defined in Section 1 of this questionnaire, the AR is considered 'not publicly available' according to the OBS methodology (see AR-1 to AR-8). Due to this, answer 'b' applies.

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

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://chambredescomptes.net/> (<http://chambredescomptes.net/>) <http://chambredescomptes.net/images/stories/CDCdocs/annualre...> (<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>) p.205

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: This is correct, changed from 'e' to 'd'.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

108: How far in advance of the start of the budget year does the legislature receive the Executive’s Budget Proposal?

- a. (100) The legislature receives the Executive’s Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive’s Budget Proposal at least two months, but less than three months, before the start of the budget year.

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

Answer: c. (33)

Sources: <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>

(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art. 39 (1) p.11

Comments: Researcher: According to law, the EBP and its supporting documents should be deposited to the parliament for consideration 15 days before the opening session dedicated for budget. The Parliament seats for budget purposes in November every Year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b. (67)

Sources: <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>

(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.39 (2)

Comments: Researcher: Based on experience within the Cameroon practices, the Executive usually send the EBP to the parliament one week either more than a week after the opening session. The due date for EBP deposit to Parliament is not respected by the executive.

Peer Reviewer

Opinion: Agree with Comments

Comments: Legislature approved FY 2017 budget on 2016 December 14, 2 weeks before the start of budget year. It seems like the researcher's comment is more suited for question 108.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>

(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.44

Comments: Researcher: The law is clear, the parliament no amendment of the executive proposal cannot be introduced to reduce or augment charges without creating additional revenue for compensation.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** This is what the financial regime of the State (Public Finance Law) says : "No proposal to amend a finance law can be presented by a parliamentarian if it results in either a decrease in public resources or the aggravation of the public expenses without reducing of other expenses or creation of new revenue of equal importance". So in my understanding, Parliament has the right to make proposal for amendment of the finance law under the above reserves.**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>
(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.44, p12.**Comments:** Researcher: n/c**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** There is a mismatch between researcher's answer for Q110 and Q111. In fact, the legislature has such authority, but it doesn't use this authority to amend the budget this year.**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Response to the reviewer's comment: This is correct, changed response from 'd' to 'c'.**112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>
(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.39 (2) p.11**Comments:** Researcher: The Budget Committee of the National Assembly examines the Executive proposal with government hearing for each head of budget statement. The parliament examines the EBP within 20 days but the report of the committee and the hearing are not open to public even medias do not have access to the committee workshop.**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>

(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.43(5), p.11

Comments: Researcher: Le travail des commissions parlementaires se deroule selon un agenda que seule le secretariat parlementaire maitrise. Aussi nous ne pouvons pas dire de combien de temps dispose la Commission des finances et du budget pour examiner le projet de loi des finances. Mais sur simple observation, nous notons que l'audition des ministres a souvent ete un sprint pour les deputes. le temps d'examen du projet de loi de finances etant tres court. The National Assemblée Disposes of 9 committees as follows: 1. The Committee on Constitutional Laws, Human Rights and Freedom, Justice, Legislation, Standing Orders and Administration; 2. The Committee on Finances and the Budget; 3. The Committee on Foreign Affairs; 4. The Committee on National Defense and Security; 5. The Committee on Economic Affairs, Planning and Regional Development; 6. The Committee on Education, Vocational Training and Youth; 7. The Committee on Cultural Social and Family Affairs; 8. The Committee on Production and Trade; 9. The Committee on Resolution and Petitions

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: According to the law mentioned below, legislature committee should examined the in-Year implementation of the enacted budget but in practice, there is no examination. sometimes Parliament Members are just invited by the government to visit some projects.

<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>

(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.36(1), p.10

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>

(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.53(1), p.14

Comments: Researcher: The government doesn't need approval of the legislature to shift funds between administrative units. The Prime Minister has power according to the law to order funds shifting between administrative units.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>

(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.54, p.14

Comments: Researcher: n/c

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.minfi.gov.cm/images/documents/nouveau%20regime%20...>
(<http://www.minfi.gov.cm/images/documents/nouveau%20regime%20financier%20de%20l'etat.pdf>) Art.53(2), p.14

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Law No. 2006/016 of 29 December 2006 to lay down the organization and functioning of the Supreme Court in Cameroon Annual Report 2014, p.43

Comments: Researcher: The Audit Bench of the Supreme Court hold exchange meeting with the legislature and government bodies on its report as describe in the 2014 annual report refered above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Constitution of The Republic of Cameroon - June 18, 1996 Art.8(10)

Comments: Researcher: The executive has the power by the state constitution to appoint in civil and military duties.

Peer Reviewer

Opinion: Agree with Comments

Comments: The SAI in Cameroon is still a chamber in the Supreme Court. As members of the supreme court are appointed by the President of the Republic, even the President of the Audit Bench of the Supreme Court is appointed by the same President. So the report made by the Audit Bench is sent to the President of the Supreme Court (as Audit Bench depends on the Supreme Court) before being released to the public. But this situation is going to change in near future as CEMAC directives require to have a Court of Accounts to add to its independence.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Constitution of The Republic of Cameroon - June 18, 1996 Art.8(10)

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: The budget of the Audit Bench is include in the Budget of the Supreme Court which is determine by the Suprime Court and submit to executive for arbitration and then submit to legislature for aproval. In regard of the 2014 report, we observed that the budget of the Audit Bench is not enough to garantee a well fuctionning to the Bench. 'This downward trend of the resources of the financial jurisdiction is prejudicial to its harmonious functioning, which has constrained her to seek each year one-off support from the Ministry of Finance to carry out some of its important activities. Although highly appreciated by the Audit Bench, this budgetary support cannot constitute a permanent solution. In this respect, the financial jurisdiction continues to advocate for an increase in its resources to enable it to effectively fulfill the tasks assigned to it.' Annual Report 2014, p19.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.v

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annua Report 2014, p.3 <http://chambredescomptes.net/images/stories/CDCdocs/annualre...>
(<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>)

Comments: Researcher: The Section 41 of Law No. 96/06 of 18 January 1996 to amend the Constitution of 2 June 1972 states that the Audit bench shall be competent to (1) Control and rule on public accounts as well as those of public and semi-public enterprises,

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

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

Answer: c. (33)

Sources: Section 3 of Law No. 2003/005 of 21 April 2003. <http://chambredescomptes.net/images/stories/CDCdocs/annualre...>
(<http://chambredescomptes.net/images/stories/CDCdocs/annualreport2014.pdf>) p.3

Comments: Researcher: Section 3 of referred to above. The Audit Bench submits its report to the President of the Republic, the President of the National Assembly and the President of the Senate an annual report setting out the general results of its deliberations and pertinent observations with a view to reforming and improving upon the keeping of accounts and the discipline of accountants. Alsom consider pair review of the Cameroon Audit Bench of Supreme Court report's is discutable because in the singular case of Cameroon is not the Audit bench which seats in Afrosai as member but

the Supreme State Audit. There is not mention in the AB report that it's submitted to an external bodies for review. therefore we maintain our answer and comment fore this question.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Neither the audit processes of the Audit Bench of the Supreme Court, nor its financial reports have been reviewed by any independant agency since its creation. No internal unit has been mandated for this task. I have been told by the Audit Bench that once it becomes Court of Account (autonomous from the Supreme Court), they will certainly undergo audit from an independant Court of Accounts from another IntoSAI country. Yes the researcher is right that in Cameroon, there is still a trouble relationship between Supreme State Audit of the Presidency of the Republic and Audit Bench of the Supreme Court. This is explained by the the fact that Audit Bench of the Supreme Court is a recent institution, announced by the 1996 constitution, created by Law in 2003 and started its activities/operations in 2006. Before its existence, audit was carried out by the Supreme State Audit who has been sitting in all those international bobies (AfroSAI, IntoSAI, AISCUF). I think, the position of the Audit Bench is being recognized progressively by Supreme State Audit and international bodies.

Government Reviewer

Opinion: Not Qualified

Researcher response: I maintain my answer because the Audit Bench report is not review by an independent body. But by an unit within the Audit Bench itself.

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: Audit Bench doesn't participate to legislature hearings. MoF sends EYR project to the Audit Bench for review and Audit Bench remarks and observations are sent formally to the legisture for eventual approval. So I agree with the researcher's answer. This said, it is interesting to note that Audit Bench of the supreme court has at least one meeting (2 meetings are scheduled) a year with the legislature (National Assembly and Senate) on various topics relating to public finance in Cameroon, but the minutes of these meetings are not available to the public.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: Even though the Cameroon growth and employment strategy paper clearly requires increased citizen participation in the conception of public policies, this is hardly seen concretely in the field. So there are ad hoc meetings with CSO /citizens in regions to collect information from citizens for budget preparation, but it is almost impossible to have minutes of these meetings. There is no mention in various official website of discussions held with citizens or CSO even though these have increasingly been recognized by public actors.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: <http://www.google.com/url?url=http://www.minepat.gov.cm/inde...> (http://www.google.com/url?url=http://www.minepat.gov.cm/index.php/en/modules-menu/doc_download/270-decret-n-2013-7987-pm-du-13-septembre-2013-portant-creation-organisation-et-fonctionnement-des-comites-de-suivi-de-l-execution-physico-financiere-de-l-investissement-)

Comments: Researcher: Since 2006, Cameroon is improving monitoring of public investment by third party included civil society and organized group. The decree referred above is an institutional mechanism which include public in budget execution debate.

Peer Reviewer

Opinion: Agree with Comments

Comments: The government has signed a decree creating a formal mechanism for CSO involvement in the physical and financial follow-up of budget execution mainly for investment projects. http://www.minepat.gov.cm/index.php/fr/modules-menu/doc_down... (http://www.minepat.gov.cm/index.php/fr/modules-menu/doc_download/270-decret-n-2013-7987-pm-du-13-septembre-2013-portant-creation-organisation-et-fonctionnement-des-comites-de-suivi-de-l-execution-physico-financiere-de-l-investissement-public). A CSO representative is the Vice president of this national institution with chapters in regions, divisions and councils. Each level involved CSOs with public institutions. Through this mechanism, CSO and citizen can clearly report about the implementation of project in the field, as presented in the Projects Logbook. http://www.minepat.gov.cm/index.php/en/modules-menu/cat_view... (http://www.minepat.gov.cm/index.php/en/modules-menu/cat_view/41-public-investments/42-operation-project-logbook/73-journal-des-operations-du-bip-2017)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 under-represented 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: n/a

Comments: Researcher: They are not concrete steps to take inputs from vulnerable and under-represented groups in the budget monitoring because most of time, debate in committee turns to approval of the technical committee report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: www.minepat.gov.cm/index.php/en/modules-menu/doc_download/27... (http://www.minepat.gov.cm/index.php/en/modules-menu/doc_download/270-decret-n-2013-7987-pm-du-13-septembre-2013-portant-creation-organisation-et-fonctionnement-des-comites-de-suivi-de-l-execution-physico-financiere-de-l-investissement-)

Comments: Researcher: During the implementation of annual budget and in regard with the national committee of public investment follow up committee, executive's engagement with citizens covers two main topics: 1. Delivery of public services 2. Implementation of public investment projects

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree but emphasis is clearly put on the implementation of investment projects through the national committee for physical and financial monitoring of public investment. So, service delivery is only a by-product of this mechanism.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b. (67)

Sources: http://minepat.gov.cm/index.php/fr/modules-menu/cat_view/27-... (http://minepat.gov.cm/index.php/fr/modules-menu/cat_view/27-textes-decrets-et-arretes?start=25)

Comments: Researcher: Comprehensive information is only provided for the implementation phase. For the budget implementation the projects logs is widely release so that everyone knows what will be done where in the ten region and municipalities. The projects logs contains details information concernoing the project such as the location, the cost, the duration and the person in charge of the management of the project within the local or central administration.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree but the best link to confirm researcher's comments is this one : http://www.minepat.gov.cm/index.php/en/modules-menu/cat_view... (http://www.minepat.gov.cm/index.php/en/modules-menu/cat_view/41-public-investments/42-operation-project-logbook/73-journal-des-operations-du-bip-2017) Here you have projects logbook for 2017 and previous years. This gives to citizens and CSOs all the information relating to investment project in their area, with the amount budgeted and the quantity.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: In previous years, the Ministry in charge of Agriculture used to involve CSOs in its budget formulation and implementation. But this doesn't happen anymore in this ministry and in others. CSOs are "ghettoised" in the formulation and implementation of budget related to some specific programs and projects, specifically funded by Donors. It clearly shows that this is because of Donors' strict requirements.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: Whenever the legislature has held "budget talks" with CSOs, this has been usually the result of CSOs effort/advocacy and legislature participation has clearly remained very much informal. MPs were very interested in using advocacy workings from CSOs to enlarge their knowledge of budget matters and to collect CSOs viewpoints, for Ministries hearings at the National Assembly.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

137:

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

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

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

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

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

Answer: d.

Sources: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: n/c

Peer Reviewer

Opinion: Agree with Comments

Comments: For now, Audit Bench's formal initiative towards CSOs, medias and the public aims at "information". Involving the public in actual investigation has not yet happened.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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