

# Open Budget Survey 2017

## Questionnaire

**Chad**

January 2018

**COUNTRY QUESTIONNAIRE: CHAD**

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

**Answer:** AF 2017

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** le PBS est un document interne. il n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le Rapport Préalable du Budget est élaboré au mois de septembre 2016. Il s'agit du Rapport technique du Cadrage macroéconomique et Budgétaire 2016-2019.

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

**Answer:** n/a

**Sources:** RAS

**Comments:** Researcher: Ce document n'est pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Il n'existe pas de PBS qui soient portés à notre connaissance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c.

**Sources:** Il n'existe pas de PBS qui soient portés à notre connaissance.

**Comments:** Researcher: Ce document est produit et partagé uniquement entre les administrations publiques.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** If we refer to the budget calendar the PBS is produced is September.

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Il n'existe pas de PBS qui soient portés à notre connaissance.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The PBS is mentioned in the budget calendar. It is produced in September.

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** N/A

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Avant-projet de Budget de l'Etat 2017

**Comments:** Avant-projet de Budget de l'Etat 2017

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the Peer Reviewer. The document is mentioned in the budget calendar (As "Avant-projet de budget de l'Etat 2017")

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

a. Yes

b. No

**Answer:** b.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** AF 2017

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 08 novembre 2016

**Sources:** Le projet de budget 2017 vient d'être déposé au bureau de l'Assemblée Nationale dans la journée du 08 novembre. Cette dernière dispose donc de 33 jours pour adopter le budget 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Le projet de Loi de finances du Tchad n'est pas publié avant son adoption par l'Assemblée Nationale.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP is not available online.

**Government Reviewer**

**Opinion:** Agree

**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:** NA

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Le projet de budget de l'Exécutif a pour seul destinataire, l'Assemblée Nationale

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Nous pensons que l'EBP est produit pour usage interne seulement dans la mesure où avant son adoption par l'Assemblée Nationale, ce document ne peut pas être obtenu auprès du Ministère de Finances et du Budget. De plus, il est possible de l'obtenir par l'intermédiaire des députés mais pas directement.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Media reports indicate that the EBP 2017 has been sent to the Parliament.

**Government Reviewer**

**Opinion:** Agree

**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:** Projet de Loi de finances 2017

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** Le budget des citoyens disponible actuellement est celui qui porte sur le budget 2016 et non le projet de budget 2017.

**Comments:** Researcher: RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** AF 2016.

**Sources:** 2016

**Comments:** Researcher: Le budget de citoyen disponible est celui de l'année 2016 mais qui tient compte de la loi de finances rectificatives 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 29 décembre 2015.

**Sources:** Au cours de l'année 2016, le Gouvernement a adopté deux lois de finances rectificatives. La première a eu lieu le 30 juin 2016 et la deuxième, le 28 octobre 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Le fascicule budgétaire 2016 est disponible sur internet.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le Fascicule budgétaire 2016 est disponible.

**Researcher response:** Nous reconnaissons que le LFI de l'AF 2016 est disponible sur le site web du Ministère des Finances du Tchad. Nous avons corrigé les informations dans la case « Sources ».

**IBP comment:** Nous reconnaissons que le LFI de l'AF 2016 est disponible sur le site web du Ministère des Finances du Tchad. Nous avons corrigé les informations dans la case « Sources ».

**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:** 01 janvier 2016

**Sources:** Les trois lois sont attachées la question EB-3a

**Comments:** Researcher: Les trois lois de finances que nous avons signalées ont été publiées le 01 janvier 2016 pour la LFI, le 15 juillet 2016 pour la première loi de finances rectificatives

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Nous avons considéré que la date de mise en ligne du budget sur le site du Ministère de finances comme date de publication.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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://finances.gouv.td/index.php/publications/lois-des-fina...> (<http://finances.gouv.td/index.php/publications/lois-des-finances?view=simplefilemanager&id=82>)

**Sources:** RAS

**Comments:** Researcher: Les budgets adoptés des années passées ont été publiés sur le site web du ministère. Puis à la suite des travaux de restructuration sur ledit site web, ces données ont été réorganisées et les budgets passés n'ont pas été remis.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le site web continue d'être alimenté compte tenu de la réorganisation.

**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:** En ce référant aux documents que nous avons posté dans les questions précédentes, on dira que les données ne sont pas lisibles par un ordinateurs.

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The EBP is in PDF format only therefore it's not machine readable.**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Le document peut être bel et bien lisible sur ordinateur. La version PDF existe.**IBP comment:** Matériel (données ou contenu) est lisible à la machine si elle est dans un format qui peut être facilement traitée par un ordinateur, comme .csv, .xls / .xlsx et .json. Les données numériques trouvées dans les fichiers PDF et des fichiers Word (.doc / .docx) ne sont pas considérés comme lisibles par machine. Voir plus à: <http://opendatahandbook.org/glossary/en/terms/machine-readab...>  
(<http://opendatahandbook.org/glossary/en/terms/machine-readable/>)**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:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Le document est produit et rendu public après les validations officielles.**IBP comment:** La réponse « e » s'applique lorsque le document est accessible au public.**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:** RAS**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."**Answer:** Le budget du Tchad comprend une partie loi qui fixe les différentes mesures fiscales de l'année considérée et la partie détail des recettes et de dépenses. Sur le document, il est écrit, "Loi N°001 /PR/2016, portant Budget Général de l'Etat pour 2016".**Sources:** RAS**Peer Reviewer****Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** Oui, il existe la version pour les citoyens du budget adopté 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** AF 2016

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Produced but made available online to the public too late (published after the acceptable time frame)

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

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** Le BC a été lancé officiellement le 21 septembre 2016 . Mais il a été rendu officiellement disponible sur le website du Ministère le 18 octobre 2016 Voir l'URL suivant: <http://www.finances.gouv.td/index.php/publications/budget-ci...>

(<http://www.finances.gouv.td/index.php/publications/budget-citoyen?view=simplefilemanager&id=78>)

**Comments:** Researcher: Il faut dire que le processus de l'élaboration de ce document a commencé bien longtemps. Mais comme la loi de finances 2016 a été modifiée deux fois, cela a du retardé la publication du budget des citoyens.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 18 octobre 2016

**Sources:** Cf. URL: <http://www.finances.gouv.td/index.php/publications/budget-ci...> (<http://www.finances.gouv.td/index.php/publications/budget-citoyen?view=simplefilemanager&id=78>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** C'est la date de mise en ligne du document sur le website du Ministère de finances

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** <http://www.finances.gouv.td/index.php/publications/budget-ci...> (<http://www.finances.gouv.td/index.php/publications/budget-citoyen?view=simplefilemanager&id=81>)

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Budget Citoyen du Tchad, un outil de transparence de la loi de finances 2016

**Sources:** <http://www.finances.gouv.td/index.php/publications/budget-ci...> (<http://www.finances.gouv.td/index.php/publications/budget-citoyen?view=simplefilemanager&id=81>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Le BC simplifie le budget général de l'Etat 2016.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It simplifies the Enacted Budget.

**Government Reviewer**

**Opinion:** Agree

**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:** AF 2016

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** La loi organique N°004/PR/2014 relative du 18 février 2014 stipule en son Article 61 que : Des rapports trimestriels d'exécution budgétaire sont systématiquement transmis à l'Assemblée Nationale par le Ministre chargé des finances. Ces rapports sont également rendus publics. Il transmet également à la Cour des comptes son compte administratif et le compte de gestion du Trésorier Payeur Général dans un délai de trois mois après la clôture définitive des comptes.

**Comments:** Researcher: Les rapports ont été publiés sur le site mais avec plus de retard. Et selon la méthodologie IBO, cela ne rend pas opportunes les informations mises en ligne.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The last 3 reports were all posted online the same day (November 7). The previous reports were also published too late.

**Government Reviewer**

**Opinion:** Agree

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. 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:** Les deux rapports trimestriels d'exécution du budget 2016 dont l'un porte sur le premier trimestre et l'autre sur le second semestre 2016 ont été mis en ligne le 07 novembre 2016

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 07 November 2016

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Les dates de mise en ligne sont celles qui figurent sur le website du MFB

**Sources:** <http://www.finances.gouv.td/index.php/publications/rapports-...> (<http://www.finances.gouv.td/index.php/publications/rapports-d-execution-budgetaire?view=simplefilemanager&id=86>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. 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:** <http://www.finances.gouv.td/index.php/publications/rapports-...> (<http://www.finances.gouv.td/index.php/publications/rapports-d-execution-budgetaire?view=simplefilemanager&id=86>) <http://www.finances.gouv.td/index.php/publications/rapports-...> (<http://www.finances.gouv.td/index.php/publications/rapports-d-execution-budgetaire?view=simplefilemanager&id=87>)

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Les documents existent en version PDF par conséquent, les données y relatives ne peuvent être lisibles selon la méthodologie.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a.

**Sources:** Conformément à la méthodologie, les documents ont été remis sur le site le 06 novembre c'est beaucoup trop tard par rapport à la période requise

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Le titre est: Rapport d'exécution du budget général de l'Etat au premier trimestre 2016

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** Il n'existe pas de versions pour les citoyens du RCA

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** AF 2016

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

c. (33) More than nine weeks, but less than three months, after the midpoint

d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** On peut dire que c'est n/a?



**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <http://www.finances.gouv.td/index.php/publications/rapports-...> (<http://www.finances.gouv.td/index.php/publications/rapports-d-execution-budgetaire?view=simplefilemanager&id=62>)

**Comments:** Researcher: C'est le rapport semestriel 2015 qui a été produit mais publié avec retard sur le site web à cause, certainement, des travaux de restructuration dudit site. Le rapport en milieu d'année que nous assimilons au rapport du premier semestre (en ce qui concerne 2016), n'est pas publié sur le net. Le lien suivant donne une vue de tous les rapports produits et publiés.

<http://www.finances.gouv.td/index.php/publications/rapports-...> (<http://www.finances.gouv.td/index.php/publications/rapports-d-execution-budgetaire>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Dans nos discussions avec les cadres du ministère, nous déduisons que ces rapports sont soit produit mais signés avec beaucoup de retard par la hiérarchie, soit produit et signé par la hiérarchie mais pas publié à cause des problèmes techniques liés au fonctionnement du site web à un moment donné. Ou simplement, les changements fréquents à la tête du Ministère de finances (Ministres et autres hauts responsables) constituent des contraintes supplémentaires.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** le nom complet du rapport disponible est : "Rapport d'exécution du budget de l'Etat au premier semestre 2015"

**Sources:** Normalement le la rapport semestriel doit être systématique puisque, d'après la Loi organique N°004/PR/2014 relative à la loi de finances, en son Article 11 : Chaque année, avant le 30 Juin, le Gouvernement transmet à l'Assemblée Nationale les documents de cadrage à moyen terme définis à l'article ci-dessus, accompagnés d'un rapport sur la situation macroéconomique et d'un rapport sur l'exécution du budget de l'exercice en

cours. Sur la base de ces documents et rapports, l'Assemblée Nationale organise un débat d'orientation budgétaire en séance publique , mais sans vote.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** Il n'existe pas de version pour les citoyens, du RMA.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** AF 2015

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Not publicly available

**Comments:** Researcher: RAS

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The YER is not available, the researcher is referring to the IYRs.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the reviewer. Cumulative quarterly reports (In-Year-Reports) are not accepted as Year-End Reports in order to ensure cross-country comparison. Additionally, in principle, In-Year Reports are not accepted as Year-End Reports, because a Year-End Report usually takes longer to produce and generally has a somewhat different focus and function. Hence, the report that was cited here does not qualify as a YER but as an IYR, the

reasons being the following: • The content is the same as that of previous In-Year-Reports; • Previous reports with the same content only covered 3-months periods; • The 'Budget Execution Report' is also listed as an In-Year-Report; Due to this, according to the OBS Survey methodology, the YER will be considered not publicly available in Tchad. All questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' because the report is considered not publicly available.

**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: En raison des travaux sur le website du ministère, certains documents existant déjà sur le site ont été retiré avant d'être remis et il est difficile de donner des dates exactes. mais on retiendra ce qui est donné par le webmaster.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** n/a

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed from November 7th, 2016 to N/A. Please see YER-2 for a detailed explanation.

**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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** n/a

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed to N/A. Please see YER-2 for a detailed explanation.

**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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** n/a

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed to N/A. Please see YER-2 for a detailed explanation.

**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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** n/a

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed from 'c' to 'd'. Please see YER-2 for a detailed explanation.

**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:** d.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** There is no public reports of the discussion of the YER at the Parliament.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed from 'e' to 'd'. Please see YER-2 for a detailed explanation.

**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:** RAS

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** No evidence on the existence of the 2015 YER.

**Comments:** No evidence on the existence of the 2015 YER.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** No evidence on the existence of the 2015 YER.

**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:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** n/a

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed to N/A. Please see YER-2 for a detailed explanation.

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

a. Yes

b. No

**Answer:** b.

**Sources:** Il n' ya pas de version pour les citoyens du RFA.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** AF 2014

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Le rapport d'audit n'est pas mis à la disposition du public. Mais si elle le souhaite, la Cour de compte peut publier ses rapports d'audit comme le lui autorise la loi organique N°017/PR/2014, du 19 mai 2014 portant Organisations, Attributions et Fonctionnement et Règles de Procédures de la Cour des Comptes qui stipule en son Article 2 que "...Elle est indépendant par rapport au Gouvernement à l'Assemblée Nationale et autonome par rapport à toutes autres juridictions. Elle décide seule de la publication de ses avis , décisions et rapports.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** le RA n'est pas publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** Le rapport d'audit produit par la Cour des Comptes s'adresse uniquement au Président de la République et au Parlement. Il n'est pas publié.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The SAI has been created recently. I don't think the 2015 AR has been produced, given that the AR is based on the YER.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the Peer Reviewer. There is no proof that the Audit Report has been produced, hence answer 'd'.

**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:** There is no proof that the Audit report has been produced. There is a backlog with the YER, which is also an indication for the AR not having been produced yet.

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** There is a backlog with the YER therefore the AR 2015 is probably not produced so far.

**Comments:** There is a backlog with the YER therefore the AR 2015 is probably not produced so far.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the Peer Reviewer, see comment under AR-6a.

**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:** n/a

**Sources:** RAS

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** n/a

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the Peer Reviewer, see comment under AR-6a.

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

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** voir commentaires

**Comments:** Researcher: <http://www.finances.gouv.td/> (<http://www.finances.gouv.td/>) <https://www.presidence.td/fr-synthese.html> (<https://www.presidence.td/fr-synthese.html>) <http://www.gouvernement.td/> (<http://www.gouvernement.td/>) <http://itie-tchad.org/> (<http://itie-tchad.org/>) <http://courdescomptes.td/> (<http://courdescomptes.td/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Les données ne sont pas téléchargeables en format lisible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Les données ne sont pas stockées sous un format approprié selon la méthodologie.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** b.

**Sources:** Il n'existe rien de tout cela.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** Les principales lois qui orientent la gestion et l'audit des ressources au Tchad sont: - Loi organique N°004/PR/2014 du 18 février 2017 relative aux lois de finances ; - Loi organique N°017/PR/2014, portant organisation, attributions, fonctionnement et réglés de procédures de la Cour des Comptes ; - Directive de la CEMAC N°01/ 11-UEAC-190-CM-22 du 19 Décembre 2011 relative aux Lois de Finances Loi N°014.PR/2014 du 27 janvier 2016, portant gestion des revenus pétroliers.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** C'est le cas de la Directive N°06/11-UEAC-190-CM-92, du 19 décembre 2011, relative au code de transparence et de bonne gouvernance dans la gestion des finances publiques. Cette directives indique impose aux Etats, l'obligation d'une information large, régulière et approfondie sur la fiscalité et ses évolutions au bénéfice de l'ensemble des contribuables. Selon le Code, « aucune dépense publique ne peut être engagée et payée si, d'une part, elle n'est préalablement définie dans un texte, législatif ou réglementaire régulièrement publié et , d'autre part, autorisée par une loi de finances. » Il reconnaît aux parlementaires des Etats membres de la CEMAC, le droit « d'information et de communication sans réserve sur tous les aspects relatifs à la gestion des deniers publics ». En matière de la dette, le code introduit l'obligation au Gouvernement de publier « des informations détaillées sur le niveau et la composition de son endettement, interne comme externe, de ses actifs financiers et de ses principales obligations financières, notamment les droits acquis concernant les retraites de la fonction publique, les garanties accordées aux entités publiques comme privées et les avoirs en ressources naturelles ».

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Le PBE n'est pas rendu public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** Le PBE n'est pas rendu public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** Le PBE n'est pas rendu public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Le PBE n'est pas rendu public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Le PBE n'est pas rendu public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Le PBE n'est pas rendu public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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:** Le PBE n'est pas rendu public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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:** Le PBE n'est pas rendu public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Les sources individuelles des recettes fiscales et non fiscales sont présentées.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Les informations clés sont présentées sur la composition totale de l'encours de la dette.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les hypothèses macroéconomiques sont présentées. Elles découlent du rapport de cadrage macroéconomique.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les informations nécessaires sont présentées pour montrer l'impact des différentes hypothèses macroéconomiques sur le budget.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.



**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.

**Comments:** La préparation du budget de l'Etat obéit à un certain processus. Tous les changements ou toutes perturbations qui interviennent ou devraient intervenir sont analysés en rapport avec les projections sur les recettes et les dépenses. Cette analyse est consignée dans un document que nous appelons Rapport de cadrage. Ce document est appuyé par un autre document appelé Rapport économique, social et financier.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** Les analyses sont faites telles que décrit précédemment.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

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

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les estimations des dépenses de l'année AB-1 ont été actualisées à la clôture budgétaire. Pendant cette procédure, la Direction Générale du Budget veille à ce que l'équilibre budgétaire fixé par la Loi de Finances soit respecté.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**25:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

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

**Answer:** b.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Oui les estimations de recettes pour l'année AB-1 sont présentées par Catégorie.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Les sources individuelles des recettes sont présentées.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

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

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

**Answer:** b.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les estimations des recettes de l'année AB-1 ont été actualisées.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Les informations sur la dette publique sont présentées.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif. | Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** les données sont mises à jours deux ans avant l'année budgétaire

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Oui les transferts sont présentés.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Oui le Budget prévoit des transferts vers les entreprises publiques.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Oui les avoirs clés du Gouvernement sont présentés.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.



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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Oui les arriérés sont présentés.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS.

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

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

- 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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** Oui les prévisions sur les passifs futurs du Gouvernement sont effectuées.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

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

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

**Answer:** d.**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Oui la situation des donateurs sont prises en compte sous forme d'appuis budgétaires, sous forme de dons projets et de prêts projets.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?**

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les estimations de l'ensemble des recettes affectées sont présentées.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les estimations du budget se rapportent aux documents de politiques.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Les prévisions ne se font encore sur une base pluriannuelle mais avec l'adoption de la Loi Organique relative aux lois de finances en 2014, les dispositions sont prises actuellement pour aller vers les budgets pluriannuels.

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS

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

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

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

**Answer:** d.**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Les dispositions sont en cours pour les objectifs de performance.

**52:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

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

**Answer:** d.**Sources:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Oui les propositions budgétaires se basent sur le document de stratégie nationale de développement avec les programmes d'actions prioritaires qui visent directement la population.**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

**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:** Le PBE n'est pas mis à la disposition du public au sens de la méthodologie de l'OBS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Oui, le calendrier budgétaire est un arrêté du Premier Ministre. Un document public.

**IBP comment:** Le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Projet de budget de l'exécutif n'est pas considéré comme étant rendu public, il conviendra de répondre « d » à toutes les questions concernant le Projet de budget de l'exécutif.

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

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

**Answer:** d.

**Sources:** Le document préalable pris en compte ici c'est la note circulaire qui présente quelques informations clés sur le budget 2016.

**Comments:** Researcher: [finances.gouv.td/index.php/component/k2/item/46-preparation-...](http://finances.gouv.td/index.php/component/k2/item/46-preparation-...)  
(<http://finances.gouv.td/index.php/component/k2/item/46-preparation-du-budget-2017>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Le rapport préalable du Budget présente des informations clés sur les hypothèses macroéconomiques. La Circulaire Budgétaire dont le chercheur mentionne ici est une dérivée du rapport de cadrage macroéconomique qui est un document bien élaboré tenant compte de l'ensemble de la politique économique et budgétaire.

**IBP comment:** Le Rapport préalable au budget n'est pas considéré comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, le Rapport préalable au budget n'est pas considéré comme étant rendu public, il conviendra de répondre « d » (ou « b » pour les questions avec trois options) à toutes les questions concernant le Rapport préalable au budget.

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

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

**Answer:** d.

**Sources:** nous n'avons pas accès à un tel rapport. mais nous savons que ce document existe

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Les estimations des dépenses découlent effectivement des politiques et orientations du Gouvernement. Le document existe.

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

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

**Answer:** d.

**Sources:** <http://finances.gouv.td/index.php/component/k2/item/46-prepa...> (<http://finances.gouv.td/index.php/component/k2/item/46-preparation-du-budget-2017>)

**Comments:** Researcher: Dans la note circulaire, il est bien fait mention des politiques et priorités du gouvernement pour l'année 2017. On peut y lire que "Le Projet de budget 2017 doit se focaliser sur quatre axes stratégiques qui ont été retenus pour relever le défis du développement durable: 1) Le renforcement de l'unité nationale; 2) Le renforcement de la bonne gouvernance et l'état des droits; 3) Le développement d'une économie forte et compétitive ; 4) L'amélioration de la qualité de vie de la population, etc."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Bien que nous n'avons pas connaissance de ce document, il semble qu'au moins une estimation de la dette et des emprunts pour une année serait présentée.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Les informations sur la dette publique sont bien présentées dans le budget en terme d'amortissement intérieur et extérieur et en terme d'intérêt intérieur et extérieur.

**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:** De tels estimations sont généralement présentées dans les budgets de programme. Mais comme la plupart des sectoriels ne disposent pas de ce budget, il n'en existe pas

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** c. (33)

**Sources:** La Loi Organique relative à la Loi de Finances N°004/PR/2014 indique dispose dans son chapitre 2, article 3, alinéa 2 que "Les dépenses sont décrites en fonction de leur nature économique et, le cas échéant, en fonction des finalités qu'elles poursuivent" (page 2). Voir le LFI 2016 (p 2&3) : <http://finances.gouv.td/index.php/publications/lois-des-fina...> (<http://finances.gouv.td/index.php/publications/lois-des-finances?view=simplefilemanager&id=82>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** See pages 20-21 of the EB.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Les estimations de dépenses relatives aux programmes pour chaque ministère auquel ils sont attachés. <http://finances.gouv.td/index.php/publications/lois-des-fina...> (<http://finances.gouv.td/index.php/publications/lois-des-finances?view=simplefilemanager&id=82>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The source is incorrect, it should be the 2016 EB.

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.



c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Les dépenses sont classées par unités administratives et en fonction de leur nature économique/finalité (biens et services, rémunérations, investissements, etc.) Voir LFI 2016, page 20 URL: <http://www.finances.gouv.td/index.php/publications/lois-des-...> (<http://www.finances.gouv.td/index.php/publications/lois-des-finances?view=simplefilemanager&id=82>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 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:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Revenues are presented by category but not by source.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Le Budget approuvé présente des sources individuelles des recettes: recettes fiscales (Douanes, impôts, domaines, etc.), recettes non fiscales (services des cadastres, recettes diverses et administratives, etc.) et recettes en capital (prêts / dons projets, fiscalisation des marchés, etc.)

**Researcher response:** Nous reconnaissons que le document présente un résumé des sources de revenus. Néanmoins, les sources individuelles ne sont pas présentées en détail, seulement en catégories (Recettes Fiscales, Recettes non Fiscales, Recettes en capital etc.). Cf. p. 20 du budget approuvé. La réponse 'd' est correcte.

**IBP comment:** Nous reconnaissons que le document présente un résumé des sources de revenus. Néanmoins, les sources individuelles ne sont pas présentées en détail, seulement en catégories (Recettes Fiscales, Recettes non Fiscales, Recettes en capital etc.). Cf. p. 20 du budget approuvé. La réponse 'd' est correcte.

## 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:** Les estimations concernent les emprunts (extérieurs et intérieurs par le bon de trésor), l'encours total de la dette (dotation aux amortissements de la dette) et les intérêts de la dette (charge de la dette) ont été présentées.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Borrowing for the BY is presented on page 20 article 20.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the Peer Reviewer, response changed from 'd' to 'c'.

**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:** Dans le budget Citoyen 2016 (d'après la loi de finances rectificatives) des informations pertinentes ont été présentées même si les contacts des personnes clés n'ont pas figuré dans le document.

**Comments:** Researcher: On notera quand même que le BC est élaboré sur la base de la LFI avant d'être réadapté avec les données de la LFR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le Budget Citoyen a bel et bien été publié. Il a fait l'objet d'un atelier regroupant toute la société civile (les communes, les associations des droits de l'homme, les médias etc.). Quelques organisations de la société civile ont pris le relais pour la diffusion dans l'ensemble des Régions.

**IBP comment:** Le budget citoyen est produit et publié en ligne mais en retard par rapport aux délais de l'EBO (cf. question CB 2a) et n'est donc pas considéré comme étant rendu public. Dans ce cas, il conviendra de répondre « d » (ou « b » pour les questions avec trois options) à toutes les questions concernant le budget citoyen.

**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:** <http://www.finances.gouv.td/index.php/publications/budget-ci...> (<http://www.finances.gouv.td/index.php/publications/budget-citoyen>)  
<http://www.croset-td.org/2016/12/campagne-de-dissemination-d...> (<http://www.croset-td.org/2016/12/campagne-de-dissemination-du-budget-citoyen-2016/#more-1497>)

**Comments:** Researcher: En plus de sa publication sur le site web (voir URL1), le budget citoyen est disséminé dans les régions par le Ministère de finances et du budget à travers 5 chefs-lieu de régions du pays par le biais de l'ONG CROSET. Cette dissémination a bénéficié du financement de l'Ambassade des Etats-Unis au Tchad pour la dissémination dans 9 régions pilotes. Un atelier de lancement du processus d'élaboration du budget citoyen a également été organisé en présence des OSC et autres acteurs. Après élaboration, un atelier de présentation a été également organisé pour les mêmes acteurs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Même commentaires que la question précédente.

**IBP comment:** Le budget citoyen est produit et publié en ligne mais en retard par rapport aux délais de l'EBO (cf. question CB 2a) et n'est donc pas considéré comme étant rendu public. Dans ce cas, il conviendra de répondre « d » (ou « b » pour les questions avec trois options) à toutes les questions concernant le budget citoyen.

**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:** Les ateliers ci-dessus cités constituent à notre avis, les seuls mécanismes de consultation mis en place par l'exécutif.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** L'exécutif a organisé des ateliers pour demander à la société civile de décider du format de budget citoyen dont elle a besoin. C'est ce qui a été fait.

**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:** A notre compréhension, la version actuelle du budget citoyen explique les différentes étapes allant du processus d'élaboration à l'adoption du budget. Mais pour un pays comme le Tchad où les secteurs manquent de ressources humaines en nombre et où de nombreux problèmes de ressources financières se posent, il est difficile, du moins pour l'instant, de satisfaire toutes les conditions posées par cette partie de la méthodologie EBO.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Les rapports trimestriels présentent uniquement les dépenses selon leur fonction économique.

**Comments:** Researcher: On notera que les rapports ont été publiés en dehors du délais jugé opportun selon la méthodologie de l'EBO inspirée du guide de pratiques en matières des finances publiques du FMI.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The comments should reflect the scores.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree. The score is 'd', because the IYRs are considered not publicly available according to the OBS methodology as defined in Section 1.

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

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

**Answer:** d.

**Sources:** Les dépenses par programme ne sont pas présentées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Dans les rapports d'exécution du budget présentés, chaque catégorie de dépenses réelle effective est comparée à son niveau prévisionnel.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Des comparaisons sont faites également sur les périodes précédentes.

**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:** Dans le document annexé, on a constaté que les grandes catégories de recettes (réelles) ont été présentées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les recettes sont présentées par catégories.

**IBP comment:** Les Rapports en cours d'année sont publiés en ligne mais en retard par rapport aux délais de l'EBO (cf. question RCA-2a, Section1) et ne sont donc pas considérés comme étant rendu public. Dans ce cas, il conviendra de répondre « d » (ou « b » pour les questions avec trois options) à toutes les questions concernant les RCA selon la méthodologie de l'EBO.

## 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:** On notera que les sources de recettes sont présentées pas pas dans les détails telle que l'est dans le budget adopté.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 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:** Oui, pour chacune des réalisations, une comparaison a été faite avec les données de départ dans la loi de finances initiale.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 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:** Ces données ne sont pas présentées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Ces données ne sont pas détaillées dans les RCA

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Les prévisions macroéconomiques ne sont pas réactualisées dans le rapport d'exécution du budget de l'Etat au second semestre.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Les rapports actuels présentent les niveaux de réalisation par rapport aux prévisions mais sans trop de détails

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Les grandes catégories de dépenses ont été présentées selon leur fonction économique

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** De telles estimations ne sont pas présentées dans la revue en milieu d'année

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Ces données sont plutôt contenues dans la Loi de finances rectificatives. Mais les rapports en milieu d'année ne font que transcrire le niveau d'exécution par rapport aux estimations dont les écarts sont expliqués dans les LFR s'il y en a.

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.**Sources:** Oui, des catégories de recettes fiscales et non fiscales ont été rigoureusement présentées avec leurs niveaux de réalisation.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Les estimations sont faites par catégories de recettes.**IBP comment:** La Revue de milieu d'année n'est pas considérée comme étant rendu public. Lorsque, selon les normes Enquête sur le budget ouvert, la Revue de milieu d'année n'est pas considérée comme étant rendu public, il conviendra de répondre « d » (ou « b » pour les questions avec trois options) à toutes les questions concernant la Revue de milieu d'année.**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:** Ce sont plutôt des grandes catégories qui ont été présentées**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**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:** De telles données ne sont pas présentées dans la revue en milieu d'année**Peer Reviewer**



**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The YER is not published.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'c' to 'd'. Please see YER-2 for a detailed explanation.

**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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The YER is not published.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'c' to 'd'. Please see YER-2 for a detailed explanation.

**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:** Des estimations des programmes individuels ne sont pas présentées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). Please see YER-2 for a detailed explanation.

**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:** Des données par rapports aux estimations de départ et les résultats réels sont présentées.

**Comments:** Researcher: En fait, ces données sont présentées dans le rapports d'exécution du budget meme si ces derniers sont publiés avec retard. Il en ressort clairement les données initiales et les résultats atteints au cours de l'exercice budgétaire.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The YER is not published.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'c' to 'd'. Please see YER-2 for a detailed explanation.

**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:** Les données relatives aux différentes catégories de recettes telles que présentées dans le budget général de l'année sont présentées mais pas de manière détaillée.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The YER is not published.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les recettes sont présentées par catégories.

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available, due to which answer 'b' applies. Please see YER-2 for a detailed explanation.

### 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:** Les données relatives aux sources individuelles de recettes ne sont pas détaillées. Il s'agit simplement des grandes masses.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The YER is not published.

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** Grandes masses mais par sources individuelles.

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). Please see YER-2 for a detailed explanation.

### 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:** De telles informations ne sont pas présentées dans les rapports en fin d'année

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The YER is not published.

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** Le rapport de la dette publique est élaboré dans un document séparé.

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). Please see YER-2 for a detailed explanation.

### 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:** Ces données ne sont pas présentées dans le rapport de fin d'année

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The YER is not published.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Please see YER-2 for a detailed explanation.

**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:** Ces données et analyses ne sont pas présentées dans le rapport de fin d'année

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The YER is not published.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Please see YER-2 for a detailed explanation.

**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:** De telles informations ne sont pas présentées dans les rapports en fin d'année

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The YER is not published.**Government Reviewer****Opinion:** Agree**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Please see YER-2 for a detailed explanation.

**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:** De telles informations ne sont pas présentées dans les rapports en fin d'année**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The YER is not published.**Government Reviewer****Opinion:** Agree**IBP comment:** As explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Please see YER-2 for a detailed explanation.

**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:** De telles informations ne sont pas présentées dans les rapports en fin d'année**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The YER is not published.**Government Reviewer****Opinion:** Agree

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

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

**Answer:** b.

**Sources:** De telles informations ne sont pas présentées dans les rapports en fin d'année

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Les rapports de l'ISC, notamment, la Cour des Comptes ne sont pas mis à la disposition du public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** La Cour des Comptes a donné son avis de conformité sur les lois de finances de 2002 à 2013 donnant lieu à l'adoption par l'Assemblée Nationale des lois de règlement des années 2002 à 2013. Actuellement, la Cour de Comptes travaille sur les comptes administratifs et compte de gestion de l'année 2014 en vue de la loi de règlement de l'année 2014. N.B: le Tchad est entrain de faire des efforts dans la mise en oeuvre des réformes.

**IBP comment:** La réponse « d » s'applique si l'ISC n'a effectué aucun des trois types d'audit ou ne les a pas mis à la disposition du public. Dans le cas du Tchad, l'ISC n'a pas mis les rapports à la disposition du public.

**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:** N'ayant pas accès aux rapports d'audits, on ne peut avoir de telles informations

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** L'ensemble des dépenses.

**IBP comment:** La réponse « d » s'applique si l'ISC n'a pas mis les rapports à la disposition du public.

**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:** Il n'y a pas d'audit de fonds extra-budgétaires qui soit porté à notre connaissance

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** Nous n'en savons rien puisque ces rapports ne sont pas mis à la disposition du public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les résumés sont présentés dans le rapport.

**IBP comment:** La réponse « d » s'applique si l'ISC n'a pas mis les rapports à la disposition du public.

**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:** De telles informations n'existent pas à notre connaissance

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** L'exécutif rend publique les mesures suite aux recommandations de la Cour des Comptes.

**Researcher response:** Nous n'avons pas connaissance de ces mesures. De plus, il n'y a pas un rapport produit, à notre connaissance qui permet de prendre connaissance de telles mesures.

**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:** De telles informations n'existent pas à notre connaissance

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Une telle institution dans le cas du Tchad serait la Commission Finances, Budget et Comptabilité publique de l'Assemblée Nationale

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The commission of Finances is not an IFI.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the Peer Reviewer. A parliamentary committee is not considered an IFI. Response '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



**Peer Reviewer****Opinion:** Disagree**Suggested answer:** d.**Comments:** No IFI is Chad.**Government Reviewer****Opinion:** Agree**IBP comment:** We agree with the Peer Reviewer. A parliamentary committee is not considered an IFI. Response 'd'.

**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:** Il n'y a pas de telles initiatives au Tchad.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**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**Peer Reviewer****Opinion:** Disagree**Suggested answer:** d.**Comments:** No IFI is Chad.**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** La commission Finance de l'Assemblée Nationale exerce toujours son rôle lors de l'analyse du budget.

**Researcher response:** . | L'examineur du gouvernement a indiqué dans son commentaire que "La commission Finance de l'Assemblée Nationale exerce toujours son rôle lors de l'analyse du budget.". Or, l'IFI dont il s'agit ici n'est pas à confondre avec la Commission Finances, Budget et Comptabilité Publique de l'Assemblée Nationale. L'institution que nous avions assimilée à la définition donnée est la Cour des Comptes. Si donc on se réfère à cette institution, et d'après nos sources, il n'y a pas de concertations régulières selon la méthodologie OBS2017. Nous avons pris les soins de discuter et d'analyser toutes les options avant de donner cette réponse.

**IBP comment:** We agree with the Peer Reviewer. There is no IFI in Tchad (cf. comment under 103).

**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:** La Loi organique N°004/PR/2014 en son article 11 dispose que "Chaque année, avant le 30 Juin, le Gouvernement transmet à l'Assemblée Nationale les documents de cadrage à moyen terme définis à l'article ci-dessus, accompagnés d'un rapport sur la situation macroéconomique et d'un rapport sur l'exécution du budget de l'exercice en cours. Sur la base de ces documents et rapports, l'Assemblée Nationale organise un débat d'orientation budgétaire en séance publique, mais sans vote. Les lois de finances annuelles doivent être conformes à la première année des documents de cadrage à moyen terme qui sont arrêtés définitivement à la suite du débat d'orientation budgétaire." Mais sa mise en oeuvre pose des problèmes d'ordre pratique.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 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:** La commission Finances, Budget et Comptabilité Publique a été saisi du projet de budget par un soit-transmis N°477/PAN/SG/DGSAL/SA/2016

**Comments:** Researcher: 11 novembre 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 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:** 29 décembre 2017

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** 29 décembre 2016.

**IBP comment:** La réponse suggéré par l'examineur du gouvernement est la même que le chercheur avait choisi initialement.

### 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:** En effet, la loi constitutionnelle du Tchad de 2005 stipule, en son article 135, que «Les propositions et amendements formulés par les membres du Parlement ne sont pas recevables lorsque leur adoption aurait pour conséquence soit une diminution des ressources publiques, soit une création ou une aggravation des dépenses publiques, à moins qu'ils ne soient accompagnés d'une proposition d'augmentation de recettes ou d'économies équivalentes » [https://www.presidence.td/fr-page-86-La\\_Constitution.html](https://www.presidence.td/fr-page-86-La_Constitution.html) ([https://www.presidence.td/fr-page-86-La\\_Constitution.html](https://www.presidence.td/fr-page-86-La_Constitution.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- 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:** a. (100)

**Sources:** Huit (8) amendements ont été déposés auprès de la Commission FBCP par les députés.

**Comments:** Researcher: Huit (8) amendements ont été déposés auprès de la Commission FBCP par les députés. 1) Une taxe spéciale de 50 F.CFA (<http://f.CFA>) par litre de carburant (JETA1, Gazoil, et Super) mis en consommation par la Société de Raffinage de N'Djaména a été introduite sur les produits raffinés par la raffinerie pétrolière du Tchad. Le ministère de finances a accepté de ne pas taxer le JETA1. 2) Les tarifs de la taxe d'habitation ont été augmentés. Les députés ont contesté cette augmentation mais n'ont pas obtenu gain de cause.3) la taxe informatique a été introduite mais la demande de l'Assemblée de l'enlever a été acceptée. 4) L'amendement proposé en vue de la suppression de la taxe civique a été jugé sans objet puisque cette taxe serait en cours abrogation par un projet de texte. En tout 6 amendements sur 8 ont été acceptés. |

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 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:** La commission s'appelle "Commission Finances, Budget et Comptabilité Publique (CFBCP)" Elle dispose de 49 jours pour examiner le projet de loi de finances 2017 (11 novembre - 29 décembre 2016)

**Comments:** Researcher: La commission parlementaire Finances, Budget et Comptabilité Publique (CPFBCP). De même, une version papier du rapport existe et est disponible au public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** La Commission a publié son rapport et c'est ce rapport qui est adopté en plénière par l'Assemblée Nationale.

**Researcher response:** . | Je suis d'accord

**IBP comment:** Since the report of the "Commission Finances, Budget et Comptabilité Publique (CFBCP)" is only available in hard copy and not online, it is considered 'not published' according to the OBS survey methodology. Due to this response 'c' applies.

**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:** L'examen de la loi de finances est du ressort de la Commission Finances, Budget et Comptabilité Publique. Mais en plus de la CFBCP, l'Assemblée Nationale dispose aussi des commissions suivantes: Commission Politique Générale, Institutions, Lois, Affaires administratives et judiciaires Commission Économie et Plan Commission Développement rural et Environnement Commission Communication, Nouvelles technologies de l'information et de la communication, Droits fondamentaux et libertés Commission Santé, Affaires sociales, Condition de la femme et Droits de l'enfant Commission Éducation, Enseignement supérieur, Recherche scientifique et Ressources humaines Commission Culture, Jeunesse et Sports Commission Affaires étrangères et Coopération internationale Commission Défense et Sécurité Une fois que le projet de loi de finances est déposé au parlement et transmis à la CFBCP, des copies sont faites et envoyées à chacune d'elles qui l'examine et transmet ses observations à la CFBCP qui interpelle à son tour l'exécutif par rapport aux points soulevés.

**Comments:** Researcher: RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Il n'y a pas de telles initiatives à notre connaissance

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** La loi donne la possibilité à l'exécutif de faire certains transferts entre unités administratives distincts. D'après l'article 30 de la Loi organique relative aux finances publique de 2014, "Des transferts peuvent, par décret, modifier la répartition des crédits entre programmes de ministères distincts, dans la mesure où l'emploi des crédits ainsi transférés, pour un objet déterminé, correspond à des actions du programme d'origine. Mais aucun virement ni transfert ne peut être effectué au profit du titre des dépenses de personnel à partir d'un autre titre." Cependant, "L'Assemblée nationale doit ratifier les modifications ainsi apportées aux crédits, dans le plus prochain projet de loi de finances afférent à l'année concernée." (article 32, alinéa 3 de la loi organique N°004/PR/2014.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Selon l'article 54 de la LOLF de 2014, si "Si les recettes constatées dépassent sensiblement les prévisions de la loi de finances de l'année en cours d'exercice, un projet de loi de finances rectificative doit être déposé par le Gouvernement."

**Comments:** Researcher: RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** c. (33)

**Sources:** C'est ce que dit l'article Article 18 : Les dépenses budgétaires ne peuvent être autorisées que par une loi de finances. Lorsqu'une loi, une ordonnance, un décret ou un contrat contiennent des dispositions pouvant conduire à la création ou à l'augmentation des dépenses de l'Etat, ces dépenses ne peuvent être engagées ou payées que lorsque les crédits correspondants ont été ouverts en loi de finances. Mais il arrive que cette règle ne soit pas respectée.

**Comments:** Researcher: <http://finances.gouv.td/index.php/reformes/lof> (<http://finances.gouv.td/index.php/reformes/lof>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Il n'ya pas de rapport d'audit qui soit publié à cet effet.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les comptes administratifs et de gestions transmis par la Cour des Comptes ont été examinés par l'Assemblée Nationale. Les lois de règlement ont été adoptées.

**IBP comment:** Le rapport d'audit n'est pas publiquement disponible selon la méthodologie de l'EBO. A cause de cela, la réponse « e » s'applique.

**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:** a. (100)

**Sources:** d'après l'article 8 de la Loi organique N°017/PR/2014, portant Organisation, Attributions, Fonctionnement et Règles de Procédure de la Cour des Comptes, l'avis le Président de l'ISC (Cour des Comptes au Tchad) est nommé après avis du Président de l'Assemblée Nationale.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** a. (100)

**Sources:** L'article 8 de la Loi organique N°017/PR/2014, portant Organisation, Attributions et Règles de Procédure de la Cour des Comptes, du 19 mai 2014 stipule que la Cour des Comptes comprend 31 membres dont un Président et 30 Conseillers. L'article 9 stipule que les membres de la Cour des Comptes constituent un Corps particulier des Magistrats de la République dont le statut est régi par la loi. (...) Ils sont inamovibles durant leur mandat. (...). Il ne peut être mis fin aux fonctions des magistrats de la Cour avant le terme de leur mandat que sur leur demande, en cas d'empêchement lié à une incapacité physique ou mentale, de condamnation pour crimes ou délits portant atteinte à l'honneur et à la probité, la nomination à d'autres fonctions, d'admission à la retraite ou de décès.

**Comments:** Researcher: RAS

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** L'Assemblée Nationale élabore et adopte elle-même son budget tandis que la Cour des Comptes s'inspire de la lettre de cadrage pour élaborer son budget qui est envoyé à l'exécutif avant d'être transféré au Parlement pour adoption. Elle a toute fois la possibilité d'écrire à la commission Finances de l'Assemblée nationale pour demander une augmentation au cas où elle constate que l'enveloppe accordée par l'exécutif n'est pas suffisante par rapport à ses besoins. Nous jugeons que le budget de l'Assemblée Nationale est suffisant pour deux raisons. Premièrement, ce budget évalué à 16,185 milliards de F.CFA (<http://f.CFA>) ( 32.370.002 de dollars US), loin devant celui de la Présidence de la République évalué à 14,260 milliards de F.CFA (<http://f.CFA>) ( 28.520.034 dollars US) et ceci contrairement à la bourse des 50.000 étudiants évaluée seulement à 7 milliards de F.CFA (<http://f.CFA>) ( 14.000.000 dollars US). Deuxièmement, on observe que, comparativement au Budget de l'Assemblée Nationale représente 1,73% du budget général, loin devant les autres grandes institutions supérieures de la République.

**Comments:** Researcher: L'autonomie de l'Assemblée Nationale en matière de l'élaboration et de gestion de son budget autonome est consacrée par la loi n° 23/PR/99 du 30 décembre 1999 portant budget autonome de l'Assemblée nationale. L'article 1 stipule : « l'Assemblée nationale du Tchad dispose d'un budget autonome ». « Le Président de l'Assemblée nationale du Tchad est l'ordonnateur de ce budget. Le Questeur de l'Assemblée nationale du Tchad en est l'ordonnateur délégué. A ce titre, il ordonne engage et liquide les dépenses après avis du Président de l'Assemblée nationale » article 2. L'article 3 dispose : « le budget de l'Assemblée est alimenté en recettes par la contribution du budget de l'Etat. L'Assemblée nationale peut recevoir des dons legs et subventions conformément aux lois de la République. La contribution de l'Etat est versée dès le début de l'exécution du

budget général au compte de dépôts de l'Assemblée nationale ouvert dans les livres du Trésorier payeur général. L'approvisionnement du Trésorier comptable de l'Assemblée est effectué par le Trésorier payeur général par virement dans un compte bancaire ou par remise, d'espèces ».

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** En fait, l'indépendance de l'ISC en matière de choix des comptes ou projets à auditer est assez limitée dans la mesure où elle ne dispose pas d'assez de ressources pour entreprendre à sa guise, les audits d'une certaine envergure. De plus, c'est le Ministère de finances qui doit décider de mettre à sa disposition, les ressources nécessaires pour les audits. Ce qui peut constituer une contrainte pour sa liberté d'entreprendre n'importe quel audit. L'article 2 de la loi organique N°017/PR/2014 du 19 mai 2014, stipule « (...) elle est indépendante par rapport au Gouvernement et à l'Assemblée Nationale et autonome par rapport à toutes autres juridictions. Elle décide seule de la publication de ses avis, décisions et rapports ». Mais cette loi ne présente pas expressément l'autonomie de l'ISC par rapport aux comptes à auditer.

**Comments:** Researcher: La limitation vient du fait que l'ISC n'a pas une maîtrise de son budget. Elle doit demander au Ministère de finances à chaque fois qu'elle entreprend une mission. Cela dit, la non disponibilité des moyens immédiats peut entraver la volonté d'entreprendre certaines missions.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** It should be A, there is no formal limitations. And the comments contradict the previous response.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the Peer Reviewer, as there are no formal limitations. Answer 'a'.

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

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

**Answer:** d.

**Sources:** Il n'existe pas d'organisme indépendant autre que l'ISC pour vérifier ses rapports à part la Présidence qui est le destinataire de ses rapports.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** c. (33)

**Sources:** De telles rencontres ne sont pas toujours rapportées par la presse. Pourtant, il peut y en avoir plusieurs dans l'année.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Il n'existe pas de mécanisme officiel permettant d'impliquer le public dans le processus de formulation du budget au Tchad

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Il n'existe pas de mécanisme officiel de participation au processus budgétaire par les citoyens

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The executive does not use public participation mechanisms during the budget formulation stage.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** This is correct, answer 'b' applies. Changed from 'c' to 'b'.

**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:** Il n'y pas de mécanisme de participation. Cependant, dans les discours officiel, et dans les documents de stratégie existant et dont les processus d'élaboration ont été participatifs (avec la participation des OSC), ces différents sujets ont été largement discutés?

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Il n'existe pas de mécanisme officiel qui permette de telles actions

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Il n'existe pas de mécanisme de participation

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The executive does not use public participation mechanisms during the budget formulation stage.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** This is correct, response changed from 'c' to 'b'.

### 130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

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

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

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

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

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

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

e. Not applicable (please comment).

**Answer:** d.

**Sources:** Quelques unes des thématiques ci-dessus, notamment, la collecte des recettes, l'amélioration des services publics, les difficultés financières et les déficits publics, la diversification de l'économie, etc. ont été au cours de l'engagement du Gouvernement et ceci fait également partie du Plan quinquennal 2016-2020.

**Comments:** Researcher: Mais il n'existe pas un mécanismes officiels de participation du public pendant l'exécution du budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 131:

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

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

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

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

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

c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

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

e. Not applicable (Please comment).

**Answer:** d.

**Sources:** Il n'existe pas de telles initiatives à notre connaissance

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Il n'existe pas de telles initiatives.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Il n'existe pas de telles initiatives.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** Il n'existe pas de telles initiatives.

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

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

- 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:** Il n'existe pas de telles initiatives.

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

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

- 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:** Nous savons que pendant l'examen du Projet de Loi de finances, la Commission Finances, Budget et Comptabilité Publique peut décider de recueillir le témoignage d'un membre de la société civile ou une personne ressources sur certaines questions y relatives si besoin est. Mais cela n'est pas systématique

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**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:** Il n'existe pas de mécanisme permettant cette interaction.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** Dans le rapport de la Commission Finances, Budget et Comptabilité Publique fait ressortir souvent comment les avis ont été intégrés, lorsqu'une OSC ou des personnes ressources (par exemple les représentants des Opérateurs économiques) ont été auditionnés pendant l'examen du projet de loi de finances

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** "D" is more appropriate, in line with the response to Q137.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** We agree with the Peer Reviewer. See Q136: since legislature used no mechanisms to seek public's participation, there can be no feedback. Answer 'd'.

**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:** Les rapports d'audits ne sont pas publiés et mis à la disposition du public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** De telles initiatives n'existent pas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- 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:** De telles initiatives n'existent pas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Il n'existe pas de telles initiatives au Tchad

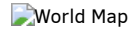
**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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