

Open Budget Survey 2017

Questionnaire

Côte d'Ivoire

January 2018

COUNTRY QUESTIONNAIRE: CÔTE D'IVOIRE

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: Le rapport préalable au budget n'est pas produit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Le commentaire du chercheur n'est pas correct en ce sens que le rapport préalable au budget qui est le DPBEP (Document de Programmation Budgétaire Economique Pluriannuelle), est bel et bien produit et est publié sur le site du Ministère du Budget. Il convient donc de retirer ce commentaire ou de le corriger. AF 2017 Rapport économique et financier <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/3-rapport_economique_et_financier_2017_du_02_12_2016.pdf)

Researcher response: AF 2017 Rapport économique et financier <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/3-rapport_economique_et_financier_2017_du_02_12_2016.pdf) | AF 2017 Rapport économique et financier <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/3-rapport_economique_et_financier_2017_du_02_12_2016.pdf)

IBP comment: This is correct, we acknowledge that the DPBEP was published in December 2016 (cf. following questions).

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: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Le rapport préalable au budget qui est le DPBEP est produit mais est publié en même temps que l'ensemble des autres documents budgétaires.

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: Décembre 2016

Sources: <http://dgbf.gouv.ci/wp-content/uploads/2017/01/15-DPBEP-2017...> (<http://dgbf.gouv.ci/wp-content/uploads/2017/01/15-DPBEP-2017-2019.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Décembre 2016

Comments: Le rapport préalable au Budget qui est le DPBEP est produit et publié mais en même temps que l'ensemble des autres documents budgétaires.

IBP comment: This is correct, the DPBEP was published in December 2016. We are changing the response as suggested by the government reviewer. Kindly note that, according to the OBS methodology, the document is published late, hence considered as 'not publicly available'.

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: Date de mise en ligne sur le site de la Direction Générale du Budget et des Finances

Sources: <http://dgbf.gouv.ci/wp-content/uploads/2017/01/15-DPBEP-2017...> (<http://dgbf.gouv.ci/wp-content/uploads/2017/01/15-DPBEP-2017-2019.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Date de mise en ligne sur le site de la Direction Générale du Budget et des Finances

Comments: Le rapport préalable au Budget qui est le DPBEP est produit et publié avec l'ensemble des autres documents budgétaires. L'ensemble des documents budgétaires relatifs au Budget 2017 y compris le DPBEP ont été mis en ligne sur le site de la Direction Générale du Budget et des Finances en décembre 2016.

IBP comment: This is correct, the DPBEP was published in December 2016. We are changing the response as suggested by the government reviewer. Kindly note that, according to the OBS methodology, the document is published late, hence considered as 'not publicly available'.

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: <http://dgbf.gouv.ci/wp-content/uploads/2017/01/15-DPBEP-2017...> (<http://dgbf.gouv.ci/wp-content/uploads/2017/01/15-DPBEP-2017-2019.pdf>)

Sources: <http://dgbf.gouv.ci/wp-content/uploads/2017/01/15-DPBEP-2017...> (<http://dgbf.gouv.ci/wp-content/uploads/2017/01/15-DPBEP-2017-2019.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://dgbf.gouv.ci/wp-content/uploads/2017/01/15-DPBEP-2017...> (<http://dgbf.gouv.ci/wp-content/uploads/2017/01/15-DPBEP-2017-2019.pdf>)

Comments: Le rapport préalable au Budget qui est le DPBEP est produit et publié avec l'ensemble des autres documents budgétaires. L'ensemble des documents budgétaires relatifs au Budget 2017 y compris le DPBEP ont été mis en ligne sur le site de la Direction Générale du Budget et des Finances en décembre 2016.

IBP comment: This is correct, the DPBEP was published in December 2016. We are changing the response as suggested by the government reviewer.

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: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Le rapport préalable au Budget qui est le DBPEB est produit et publié sur le site de la Direction Générale du Budget et des Finances mais en format PDF qui n'est pas qualifié de "machine readable".

IBP comment: This is correct, the DPBEP was published in December 2016. We are changing the response as suggested by the government reviewer. Numerical data are not available in a machine readable format.

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: a.

Sources: Le Rapport préalable au budget est produit chaque année suite à la conférence budgétaire qui a lieu chaque année et un Avant-projet de budget est produit et présenté en conseil des ministres.

Comments: Researcher: Le Rapport préalable au budget est produit chaque année suite à la conférence budgétaire qui a lieu chaque année et un Avant-projet de budget est produit et présenté en conseil des ministres.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le rapport préalable au Budget qui est le DBPEB est produit et publié sur le site de la Direction Générale du Budget et des Finances mais en même temps que l'ensemble des autres documents budgétaires.

IBP comment: This is correct, the DPBEP was published in December 2016. We are changing the response as suggested by the government reviewer.

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

Answer: n/a

Sources: Le document est produit mais n'était pas rendu public jusqu'en 2016, alors que sur le site du Ministère auprès du premier ministre chargé du Budget et du Portefeuille de l'Etat (<http://budget.gouv.ci/fr/budget/budget-de-l-etat> (<http://budget.gouv.ci/fr/budget/budget-de-l-etat>)) on peut lire que cette phase fait partie de l'élaboration du Budget. Selon le DECRET N° 2013-461 DU 19 JUIN 2013 DETERMINANT LE PROCESSUS ANNUEL

D'ELABORATION DU BUDGET DE L'ETAT, la détermination des dates relèvent du Ministre en charge de l'économie et des finances. Pour 2017, le document de cadrage est rendu public (<http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/projet_de_cadrage_budgetaire_2017.pdf)). Accompagné des grandes lignes du Projet de budget 2017 (<http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/grandes_lignes_du_projet_de_budget_2017_.pdf))

Comments: Researcher: Le tableau de cadrage et les grandes lignes du Projet de Budget 2017 sont rendus publics.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le document de cadrage et les grandes lignes du Projet de Budget 2017 n'ont été rendus publics qu'après l'adoption du Projet de Budget en conseil des ministres le 28 septembre 2016.

Government Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: Le rapport préalable au Budget qui est le DBPEB est produit et publié sur le site de la Direction Générale du Budget et des Finances .

IBP comment: This is correct, the DPBEP was published in December 2016. We are changing the response as suggested by the government reviewer.

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: Document de Programmation Budgétaire et Economique Pluriannuelle ou DPBEP

Sources: Le Rapport préalable au budget est produit chaque année suite à la conférence budgétaire qui a lieu chaque année et un Avant-projet de budget est produit et présenté en conseil des ministres.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Les documents disponibles sur Internet sont respectivement: - Les grandes lignes du projet de budget 2017; - Le cadrage budgétaire 2017 qui est un tableau de recettes et de dépenses pour l'année 2017 Aucun de ces document ne présente les prévisions macroéconomiques sous jacentes aux prévisions budgétaires.

Government Reviewer

Opinion: Disagree

Suggested answer: Document de Programmation Budgétaire et Economique Pluriannuelle ou DPBEP

Comments: Le rapport préalable au Budget correspond au Document de Programmation Budgétaire Pluriannuelle (DPBEP) qui doit servir au Débat d'orientation budgétaire. Il inclut les projections macroéconomiques et les politiques en matière de finances publiques pour les périodes à venir.

IBP comment: This is correct, the DPBEP was published in December 2016. We are changing the response as suggested by the government reviewer.

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

a. Yes

b. No

Answer: b.

Sources: Ce document ne comporte pas de version citoyenne.

Comments: Researcher: n/a

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: L'année budgétaire court du 1er janvier au 31 décembre de la même année

Comments: Researcher: Selon la constitution, à son article 80: " l'Assemblée nationale est saisie du Projet de Loi de finances dès l'ouverture de la session d'octobre".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: AF 2017

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: 4 octobre 2016

Sources: <http://www.financialafrik.com/2016/10/04/cote-divoire-ce-qui...> (<http://www.financialafrik.com/2016/10/04/cote-divoire-ce-qui-faut-savoir-sur-le-budget-2017/>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 4 octobre 2016

Comments: Le projet de budget 2017 a été déposé le 4 octobre 2016 à l'Assemblée Nationale. Il a été adopté le 28 novembre 2016. Par ailleurs, le commentaire qui est fait est sans objet pour cette question et ne reflète en plus pas la réalité.

Researcher response: Date de soumission du projet de budget au parlement 4 octobre 2016. Toutefois à part la visite quotidienne des sites et la recherches auprès de nos contacts, nous ne disposons pas de moyens pour vérifier la date de transmission du document. | Date de soumission du projet de budget au parlement 4 octobre 2016. Toutefois à part la visite quotidienne des sites et la recherches auprès de nos contacts, nous ne disposons pas de moyens pour vérifier la date de transmission du document.

IBP comment: We acknowledge that the EBP was submitted to the legislature on October 4th, 2016 (<http://www.financialafrik.com/2016/10/04/cote-divoire-ce-qui...> (<http://www.financialafrik.com/2016/10/04/cote-divoire-ce-qui-faut-savoir-sur-le-budget-2017/>)), after having been adopted by the Council of Ministers on September 28th (<https://www.gouv.ci/doc/1475142847CCM%20du%2028%2009%2016-V3...> (<https://www.gouv.ci/doc/1475142847CCM%20du%2028%2009%2016-V3vf.pdf>)). We have adjusted the response to 4 October 2016 as suggested by the Government Reviewer and added the link mentioned above under "Sources".

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: c. (33)

Sources: Selon la constitution, à son article 80: " l'Assemblée nationale est saisie du Projet de Loi de finances dès l'ouverture de la session d'octobre".

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

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: 28 novembre 2016

Sources: Le Projet de Budget a été publié

Comments: Researcher: n/a

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: Sur le net: <http://www.financialafrik.com/2016/10/04/cote-divoire-ce-qui...> (<http://www.financialafrik.com/2016/10/04/cote-divoire-ce-quil-faut-savoir-sur-le-budget-2017/#.WGt9xn3-WAU>)

Sources: <http://www.financialafrik.com/2016/10/04/cote-divoire-ce-qui...> (<http://www.financialafrik.com/2016/10/04/cote-divoire-ce-quil-faut-savoir-sur-le-budget-2017/#.WGt9xn3-WAU>) <http://www.budget.gouv.ci/fr/actualites/projet-de-loi-de-fin...> (<http://www.budget.gouv.ci/fr/actualites/projet-de-loi-de-finances-2017>) <http://www.budget.gouv.ci/sites/default/files/Donnees-budget...> (http://www.budget.gouv.ci/sites/default/files/Donnees-budgetaires/projet_de_loi_de_finances_2017.pdf) <http://budget.gouv.ci/fr/actualites/projet-de-loi-de-finance...> (<http://budget.gouv.ci/fr/actualites/projet-de-loi-de-finances-2017>)

Comments: Researcher: La constitution à son article 112 stipule que que le projet de loi de finances est déposé au parlement avant la fin de la session dernière session.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: En plus des sites indiqués, il convient également de mentionner le site suivant : <http://dgbf.gouv.ci/index.php/loi-de-finances-initiales/> (<http://dgbf.gouv.ci/index.php/loi-de-finances-initiales/>)

Researcher response: Sur le net:<http://www.financialafrik.com/2016/10/04/cote-divoire-ce-qui...> (<http://www.financialafrik.com/2016/10/04/cote-divoire-ce-quil-faut-savoir-sur-le-budget-2017/#.WGt9xn3-WAU>) | En me référant à la Loi organique N°2014-336 du 05 juin 2014 relatives aux lois de finances. A son article 60 qui dit que l'assemblée nationale est saisie de la loi de finances de l'année dès l'ouverture de la session budgétaire qui commence le premier mardi du mois d'octobre. Loi organique N°2014-336 du 05 juin 2014 relatives aux lois de finances: article 60. <http://www.budget.gouv.ci/fr/actualites/projet-de-loi-de-fin...> (<http://www.budget.gouv.ci/fr/actualites/projet-de-loi-de-finances-2017>) http://www.budget.gouv.ci/sites/default/files/Donnees-budgetaires/projet_de_loi_de_finances_2017.pdf

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: <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/projet_de_loi_de_finances_2017.pdf)

Sources: Voire site du ministère auprès du Premier Ministre chargé du budget et du Portefeuille de l'Etat.

Comments: Researcher: Le document a été publié sur le site avant d'être retiré pour des raisons techniques

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Le document a ete publie et est toujours disponible sur le site. Il peut egalement etre consulte a partir du site <http://dgbf.gouv.ci/index.php/loi-de-finances-initiales/> (<http://dgbf.gouv.ci/index.php/loi-de-finances-initiales/>)

IBP comment: We acknowledge that the EBP was published and is still available: <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/projet_de_loi_de_finances_2017.pdf)

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

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

Answer: c.

Sources: Le document est en version numérique mais en PDF.

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: e.

Sources: Le document est rendu accessible

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: n/a

Sources: Projet de Loi de Finances portant Budget de l'Etat pour l'année 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Projet de Loi de Finances portant Budget de l'Etat pour l'année 2017

IBP comment: We agree. Projet de Loi de Finances portant Budget de l'Etat pour l'année 2017

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 portant Budget de l'Etat pour l'année 2017

Sources: Projet de Loi de Finances portant Budget de l'Etat pour l'année 2016

Peer Reviewer

Opinion: Agree with Comments

Comments: Comme l'année fiscale est 2017, il s'agit du Projet de Loi de Finances portant Budget de l'Etat pour l'année 2017

Government Reviewer

Opinion: Disagree

Suggested answer: Projet de Loi de Finances portant Budget de l'Etat pour l'année 2017

Comments: Projet de Loi de Finances portant Budget de l'Etat pour l'année 2017

IBP comment: We agree. Projet de Loi de Finances portant Budget de l'Etat pour l'année 2017. We corrected the response.

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

a. Yes

b. No

Answer: b.

Sources: Il n'y a pas encore de version citoyenne

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: La version citoyenne du budget est en cours de reflexion

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 2017

Sources: Ce sont les documents qui accompagnent le Projet de Budget de l'année 2017

Peer Reviewer

Opinion: Agree with Comments

Comments: Il s'agit du budget 2017, non pas 2016.

Government Reviewer

Opinion: Agree with Comments

Comments: Le commentaire n'est pas correct en ce sens que l'année conernee est 2017 et non 2016

IBP comment: We agree. We corrected the response under "Sources".

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: 5 decembre 2016

Sources: Le document a été publié dans le temps.

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: b. (67)

Sources: Le Budget approuvé doit être rendu public au moins dans le premier trimestre de l'année à laquelle il se rapporte.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le budget 2017 a été voté le 29 Novembre 2016 et il a été publié sur le site de la Direction du Budget le 7 janvier 2017.

Government Reviewer

Opinion: Agree

IBP comment: The EB was published on the website on 27 December 2016, please refer to indicators EB-3a and EB-3b.

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: 27 Décembre 2016

Sources: Le document a été publié dans le temps.

Peer Reviewer

Opinion: Agree with Comments

Comments: La date qui apparait sur Internet est le 7 janvier 2017. Il est cependant probable que le document était disponible dès 27 Décembre 2016.

Government Reviewer

Opinion: Agree

IBP comment: The document was published on December 27th, please refer to indicator EB-3b.

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: Par la consultation quotidienne du site du Ministère Auprès du Premier Ministre chargé du Budget et du Portefeuille de l'Etat.

Sources: Par la consultation quotidienne du site du Ministère Auprès du Premier Ministre chargé du Budget et du Portefeuille de l'Etat.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Il convient de relever que la publication se fait également a travers le journal officiel de la Cote d'Ivoire.

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://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/1-loi_de_finances_2017_du_05_12_2016.pdf)

Sources: Le document a été publié à temps.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Le document peut également être consulté à partir du site suivant : <http://dgbf.gouv.ci/index.php/loi-de-finances-initiales/> (<http://dgbf.gouv.ci/index.php/loi-de-finances-initiales/>)

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: Le document est en PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: Le document est accessible via le site internet du Ministère Auprès du premier Ministre chargé du Budget et du Portefeuille de l'Etat.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

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: Loi de Finances Portant Budget de l'Etat pour l'année 2017

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: b.

Sources: Il n'existe pas encore une version citoyenne du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: La version citoyenne du budget est en cours de reflexion

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: L'année budgétaire court du 1er janvier au 31 décembre de la même année.

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: d.

Sources: Le gouvernement veut mettre en œuvre le budget citoyen mais ce n'est pas encore fait.

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: Aucun document budgétaire ne comporte une version citoyenne pour l'instant.

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: n/a

Sources: n/a

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: n/a

Sources: n/a

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: n/a

Sources: n/a

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: n/a

Sources: n/a

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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

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: L'année budgétaire court du 1er janvier au 31 décembre de la même année.

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: c. (33)

Sources: RAS

Peer Reviewer

Opinion: Agree

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: - Le rapport trimestriel de mars 2016 a été publié le 20 mai 2016; - Le rapport trimestriel de juin 2016 a été publié le 23 août 2016; - Le rapport trimestriel de septembre 2016 a été publié le 29 novembre 2016;

Sources: En général pour ces documents, les délais sont respectés.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le Conseil a adopté une communication relative à l'exécution du Budget à fin décembre 2016 le 1er mars 2017

Government Reviewer

Opinion: Disagree

Suggested answer: Le rapport trimestriel a fin mars a été publié le 16 mai 2016; Le rapport trimestriel a fin juin a été publié le 16 août 2016; Le rapport trimestriel a fin septembre a été publié le 16 novembre 2016.

Comments: Les rapports d'exécution budgétaire trimestriels sont produits 45 jours après la fin du trimestre et mis en ligne automatiquement

IBP comment: The dates mentioned here are the dates when the reports were published online on the Ministry's website.

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: En visitant régulièrement le site web du Ministère Auprès du Premier Ministre chargé du Budget et du Portefeuille de l'Etat. Et surtout par un courrier qui nous a été adressé par le ministère en charge du Budget.

Sources: RAS

Peer Reviewer

Opinion: Agree with Comments

Comments: Le rapport trimestriel de suivi de l'exécution du Budget donne lieu à une communication en Conseil des ministres

Government Reviewer

Opinion: Not Qualified

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://budget.gouv.ci/sites/default/files/publications/ccm_e...
(http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgetaire_fin_mars_2016.pdf)
http://budget.gouv.ci/sites/default/files/publications/ccm_e...
(http://budget.gouv.ci/sites/default/files/publications/ccm_execution_du_budget_a_fin_juin_2016_.pdf)
http://budget.gouv.ci/sites/default/files/publications/ccm_e...
(http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgetaire_fin_septembre_2016.pdf)

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 ont été publiés en version PDF.

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: e.

Sources: n/a

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: n/a

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: Communication en Conseil des Ministres relative a l'Execution du Budget a fin mars 2016; Communication en Conseil des Ministres relative a l'Execution du Budget a fin juin 2016; Communication en Conseil des Ministres relative a l'Execution du Budget a fin septembre 2016;

Sources: RAS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Communication en Conseil des Ministres relative a l'Execution du Budget a fin mars 2016; Communication en Conseil des Ministres relative a l'Execution du Budget a fin juin 2016; Communication en Conseil des Ministres relative a l'Execution du Budget a fin septembre 2016; Communication en Conseil des Ministres relative a l'Execution du Budget a fin decembre 2016.

Comments: Les noms des rapports sont legerement differents de ce qui a ete indiquees.

IBP comment: We acknowledge that the names were slightly different, we are changing the response to add the titles as suggested by the government reviewer.

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

a. Yes

b. No

Answer: b.

Sources: n/a

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: C'est un document que nous avons du mal à obtenir à cause des autorités qui refusent de nous les donner.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Le MYR correspond au Rapport de presentation de la Loi de Finances rectificative ou au Memorandum de Politiques Economiques et Financieres produit a l'issue de l'evaluation a fin juin du programme economique et financier qui se deroule en general dans le mois de septembre. Il est en general publie dans le mois de novembre.

IBP comment: We acknowledge that the government considers the "Rapport de presentation de la Loi de Finances rectificative" as the mid-year report. This report, however, is not published online on the government's website for FY 2016. Due to this, it is considered not publicly available according to the OBS methodology. The OBS methodology further requires that the report be published no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year), hence November 2016 would be too late for it to be considered.

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 21 novembre 2016

Comments: 21 novembre 2016

IBP comment: See comment under MYR-2.

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

Comments: Researcher: Nous avons eu l'information que la Loi de Finances rectificative était produite, par le biais du Directeur de la documentation de l'Assemblée nationale et la confirmation de notre point focal (un député) au sein de l'hémicycle. On nous a demandé de consulter les documents sur place et que nous ne pouvions pas avoir des copies sans l'approbation du Président de l'Assemblée nationale.

Peer Reviewer

Opinion: Agree with Comments

Comments: La loi de finances rectificative 2016 n'a été adoptée en conseil des ministres qu'au mois de septembre 2016 et présentée au Parlement au mois de novembre.

Government Reviewer

Opinion: Disagree

Suggested answer: Site du FMI

Comments: Site du FMI

IBP comment: See comment under MYR-2.

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.imf.org/external/np/loi/2016/civ/112116.pdf> (<http://www.imf.org/external/np/loi/2016/civ/112116.pdf>)

Comments: <http://www.imf.org/external/np/loi/2016/civ/112116.pdf> (<http://www.imf.org/external/np/loi/2016/civ/112116.pdf>)

IBP comment: See comment under MYR-2.

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: Disagree

Suggested answer: c.

Comments: <http://www.imf.org/external/np/loi/2016/civ/112116.pdf> (<http://www.imf.org/external/np/loi/2016/civ/112116.pdf>)

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: Loi rectificative portant budget de l'Etat pour l'année 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: Il est discutable de savoir si la Loi rectificative portant budget de l'Etat pour l'année 2016 qui a été adoptée en Septembre 2016 en conseil des ministres correspond au rapport semestriel d'exécution du budget.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.imf.org/external/np/loi/2016/civ/112116.pdf> (<http://www.imf.org/external/np/loi/2016/civ/112116.pdf>)

IBP comment: See comment under MYR-2.

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: Nous avons eu l'information par le biais du Directeur de la documentation de l'Assemblée nationale et la confirmation de notre point focal (un député) au sein de l'hémicycle. On nous a demandé de consulter les documents sur place et que nous ne pouvions pas avoir des copies sans l'approbation du Président de l'Assemblée nationale.

Sources: Nous avons eu l'information par le biais du Directeur de la documentation de l'Assemblée nationale et la confirmation de notre point focal (un député) au sein de l'hémicycle. On nous a demandé de consulter les documents sur place et que nous ne pouvions pas avoir des copies sans l'approbation du Président de l'Assemblée nationale.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: See comment under MYR-2.

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

Answer: n/a

Sources: RAS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: - Memorandum de Poliques Economiques et Financieres ou - Rapport de presentation de la Loi des finances rectificative

Comments: - Memorandum de Poliques Economiques et Financieres ou - Rapport de presentation de la Loi des finances rectificative

Researcher response: N/A

IBP comment: See comment under MYR-2.

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

- a. Yes
- b. No

Answer: b.

Sources: Il n'y a pas de version citoyenne de la Loi de Finances Rectificative. Il est important qu'il y a des versions citoyennes de la loi des finances et de la loi des finances rectificative.

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: Loi organique relatives aux loi de finances article 65. http://budget.gouv.ci/sites/default/files/textes_reference/l...
(http://budget.gouv.ci/sites/default/files/textes_reference/loi_organique_2014-336_du_05_juin_2014_relative_aux_lois_de_finances.pdf)
<http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/11-lr_2015_exope_des_motifs_0.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: AF 2015 Loi organique relatives aux loi de finances article 65. http://budget.gouv.ci/sites/default/files/textes_reference/l...
(http://budget.gouv.ci/sites/default/files/textes_reference/loi_organique_2014-336_du_05_juin_2014_relative_aux_lois_de_finances.pdf)http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/11-lr_2015_exope_des_motifs_0.pdf)

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: c. (33)

Sources: La Loi de Règlement a été rendue publique tardivement.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le projet de loi de règlement pour l'année 2014 a été adopté le 7 décembre 2015

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: La Communication en Conseil des Ministres sur l'exécution du budget a fin décembre 2016 peut également être considérée comme un Year-End-Report (YER). A ce titre, la date de publication est de 45 jours après la fin de l'année. Toutefois, la Loi des règlements constitue le document de Loi, votée par l'Assemblée Nationale et qui sanctionne la gestion budgétaire et comptable de l'année N-1.

IBP comment: The "Communication en Conseil des Ministres sur l'exécution du budget a fin décembre 2016" is not the same as the Year-End-Report. Furthermore, the FY analyzed here is FY 2015 as defined under YER-1. The Report "Loi de Règlement pour l'année 2015", which was published by the government on 23 December 2016 (<http://budget.gouv.ci/fr/loi-de-reglement-pour-l-annee-2015>) (<http://budget.gouv.ci/fr/loi-de-reglement-pour-l-annee-2015>)), is considered the Year-End Report as defined in the following questions. It was published within the timeframe accepted by the OBS and is hence considered publicly available. Response 'c' applies.

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: 23 December 2016

Sources: Within less than 12 months after the end of the budget year (acceptable time frame).

Peer Reviewer

Opinion: Agree with Comments

Comments: La date est mal écrite.

Government Reviewer

Opinion: Disagree

Suggested answer: 21 fevrier 2016

Comments: La loi des reglements a ete publiee juste apres son adoption en commission a l'Assemblee Nationale en novembre 2016. Par ailleurs, si nous considerons la CCM sur l'execution du budget a fin decembre 2016 comme un YER, la date de publication est donc de 21 fevrier 2016

IBP comment: The FY analyzed here is FY 2015 as defined under YER-1. The Report "Loi de Reglement pour l'annee 2015" was published by the government on 23 December 2016, see the following website: <http://budget.gouv.ci/fr/loi-de-reglement-pour-l-annee-2015> (<http://budget.gouv.ci/fr/loi-de-reglement-pour-l-annee-2015>). We corrected the date and information under "Sources".

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: En visitant régulièrement le site du Ministère auprès du Premier ministre chargé du Budget et du Portefeuille de l'Etat. En appelant aussi notre contact au sein de l'Assemblée nationale.

Sources: RAS

Peer Reviewer

Opinion: Agree with Comments

Comments: La Loi de reglement budgetaire 2015 est consultable sur <http://budget.gouv.ci/fr/budget/liste-donnees-budgetaires> (<http://budget.gouv.ci/fr/budget/liste-donnees-budgetaires>)

Government Reviewer

Opinion: Not Qualified

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: <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/11-lr_2015_exope_des_motifs_0.pdf) <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf)

Sources: - Loi de Règlement pour l'année 2015. - Rapport de présentation de la Loi de règlement 2015

Comments: Researcher: C'est le rapport de présentation de la Loi de Règlement 2015 qui donne un peu plus de détails.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/11-lr_2015_exope_des_motifs_0.pdf) <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf) http://budget.gouv.ci/sites/default/files/publications/ccm_e... (http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgetaire_fin_decembre_2016_0_0.pdf)

Comments: En plus des URL qui ont ete mentionnes, il faut ajout l'URL relatif a la CCM Execution du Budget a fin decembre 2016 qui est : http://budget.gouv.ci/sites/default/files/publications/ccm_e...

(http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgetaire_fin_decembre_2016_0_0.pdf)

IBP comment: The Year-End Report (Loi de Reglement) can also be accessed here: <http://budget.gouv.ci/fr/loi-de-reglement-pour-l-annee-2015a...> (<http://budget.gouv.ci/fr/loi-de-reglement-pour-l-annee-2015and>) more information can be found here: <http://budget.gouv.ci/fr/rapport-de-presentation-loi-de-regl...> (<http://budget.gouv.ci/fr/rapport-de-presentation-loi-de-reglement-pour-l-annee-2015>) The CCM is not considered a Year-End Report.

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

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

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- 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: Agree

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: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Loi de Reglement pour l'annee 2015

Sources: RAS

Peer Reviewer

Opinion: Agree with Comments

Comments: Il faut se référer au PLR 2015, non pas 2014. Le projet de loi de règlement pour l'année 2015 a été adopté, le 14 novembre 2016 par la commission des affaires économiques et financières (CAEF)

Government Reviewer

Opinion: Disagree

Suggested answer: - Loi de Reglement pour l'annee 2015 - Communication en Conseil des Ministres relative a l'Execution du Budget a fin decembre 2016

Comments: - Loi de Reglement pour l'annee 2015 - Communication en Conseil des Ministres relative a l'Execution du Budget a fin decembre 2016

IBP comment: This is correct, the title is "Loi de Reglement pour l'annee 2015", as this section is referring to FY 2015, not 2014. We corrected the response. Furthermore, as mentioned before, the CCM is not considered a Year-End Report.

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

a. Yes

b. No

Answer: b.

Sources: n/a

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 2015

Sources: RAS

Peer Reviewer

Opinion: Disagree

Suggested answer: AF 2015

Comments: Le rapport de la Cour des Comptes sur l'exercice 2015 est disponible sur <http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EX...> (<http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EXECUTION-DU-BUDGET-2015.pdf>)

Government Reviewer

Opinion: Agree

IBP comment: This is correct. The Fiscal Year to be analyzed here is FY 2015. The response was corrected from FY 2014 to FY 2015.

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: b. (67)

Sources: RAS

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le rapport de la Cour des Comptes sur l'exécution du budget 2015 est daté de Septembre 2016

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le rapport définitif sur l'exécution du budget ainsi que la déclaration de conformité sont disponibles moins de 12 mois suivant la clôture de l'exercice budgétaire.

IBP comment: This is correct. The Audit Report for FY 2015 was published on the website of the Cour des Comptes on December 29th 2016 (it is dated September 28th, 2016, but was published on the website in December). The response was changed from 'c' to 'b'.

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: 29 December 2016

Sources: RAS

Peer Reviewer

Opinion: Agree with Comments

Comments: Le rapport de la Cour des Comptes sur l'exécution du budget 2015 est daté de Septembre 2016

Government Reviewer

Opinion: Disagree

Suggested answer: Avant décembre 2015

Comments: Le rapport définitif sur l'exécution du budget et la déclaration de conformité sont publiés avant l'adoption de la Loi de règlement par l'Assemblée Nationale.

IBP comment: The Audit Report for FY 2015 was published on the government's website on 29 December 2016: <http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EX...> (<http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EXECUTION-DU-BUDGET-2015.pdf>) The response was changed from "30 April 2016" to '29 December 2016', taking into account the AR for FY 2015.

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: En visitant quotidiennement le site internet de la Chambre des comptes.

Sources: RAS

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: <http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EX...> (<http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EXECUTION-DU-BUDGET-2015.pdf>)

Sources: RAS

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EX...> (<http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EXECUTION-DU-BUDGET-2015.pdf>)

Government Reviewer

Opinion: Agree

IBP comment: As defined in AR-1, the FY to be analyzed here is FY 2015. The link was corrected as suggested by the reviewer (2015 report instead of 2014 report).

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

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

Answer: c.

Sources: n/a

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: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

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

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

Answer: RAPPORT DÉFINITIF SUR L'EXÉCUTION DU BUDGET 2015 et DÉCLARATION DE CONFORMITÉ: - Déclaration de conformité 2015 - Rapport 2015 (Français)

Sources: RAS

Peer Reviewer**Opinion:** Agree with Comments**Comments:** RAPPORT DÉFINITIF SUR L'EXÉCUTION DU BUDGET 2015 & DÉCLARATION DE CONFORMITÉ: - Déclaration de conformité 2015 - Rapport 2015 (Français)**Government Reviewer****Opinion:** Agree

IBP comment: As defined in AR-1, the FY to be analyzed here is FY 2015. The title was corrected as suggested by the reviewer (2015 report instead of 2014 report).

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

a. Yes

b. No

Answer: b.

Sources: Il n'y a pas de version citoyenne du Rapport Définitif de la Cour des comptes.

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: <http://budget.gouv.ci/publications/ccm> (<http://budget.gouv.ci/publications/ccm>) <http://www.finances.gouv.ci/index.php/fr/elements-de-gouvern...> (http://www.finances.gouv.ci/index.php/fr/elements-de-gouvernance/cat_view/186-elements-de-gouvernance/187-execution-budgetaire.html)

Peer Reviewer**Opinion:** Agree with Comments**Comments:** http://courdescomptes.ci/_publications.php (http://courdescomptes.ci/_publications.php)**Government Reviewer****Opinion:** Agree with Comments**Comments:** Il convient d'ajouter le site de la Direction générale du budget et des finances, du Trésor public ainsi que de la cour des comptes <http://dgbf.gouv.ci/> (<http://dgbf.gouv.ci/>) <https://tresor.gouv.ci/c/> (<https://tresor.gouv.ci/c/>) <http://courdescomptes.ci/> (<http://courdescomptes.ci/>)

Researcher response: <http://budget.gouv.ci/publications/ccmhttp://www.finances.go...>
(http://budget.gouv.ci/publications/ccmhttp://www.finances.gouv.ci/index.php/fr/elements-de-gouvernance/cat_view/186-elements-de-gouvernance/187-execution-budgetaire.html)

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Les sites énumérés contiennent des informations chiffrées sur les ressources et dépenses du budget de l'Etat. Toutefois, ces données sont pour la plupart sous format PDF.

IBP comment: The revenue and expenditure data files should be in a machine readable format, and not in pdf. Answer 'b' applies.

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: n/a

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: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Auncun systeme décisionnel ou visualisation des données n'est disponible

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: Loi organique N° 2014-337 du 05 juin 2014 portant code de transparence dans la gestion des finances publiques. Article 84: Les administrations financière, fiscales et douanières rendent publiquement compte de leurs activités à intervalles réguliers. Article 85: De manière particulière, l'information régulière du public sur les grandes étapes de la procédure budgétaire, leurs enjeux économiques, sociaux et financiers sont organisés dans un souci de pédagogie et d'objectivité. La presse, les partenaires sociaux et d'une façon générale tous les acteurs de la société civile sont encouragés à participer à la diffusion des informations ainsi qu'au débat public sur la transparence dans la gestion des finances publiques. Un guide synthétique budgétaire clair et simple est diffusé, à l'occasion du budget annuel pour décomposer les grandes masses des recettes et des dépenses ainsi que leur évolution d'une année à l'autre. Article 86: L'administration s'oblige à mettre à la disposition du public, des documents explicatifs pour l'application des règles et des lois nouvelles relatives aux finances publiques, et à mettre en place des mécanismes permettant aux citoyens d'obtenir des réponses à leurs préoccupations. Par ailleurs, la Loi organique N°2014-336 du 05 juin 2014 relative aux lois de finances, dispose que le budget est soumis à un contrôle juridictionnel qui est sanctionné par un rapport de conformité.

Comments: Researcher: La loi organique portant code transparence dans la gestion des finances publique dispose que les informations sur le budget doivent être suffisamment communiquées aux populations et aux organisations de la société civile et aux médias, afin de leur permettre de participer au processus.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: Loi organique N° 2014-337 du 05 juin 2014 portant code de transparence dans la gestion des finances publiques. Article 84: Les administrations financière, fiscales et douanières rendent publiquement compte de leurs activités à intervalles réguliers. Article 85: De manière particulière, l'information régulière du public sur les grandes étapes de la procédure budgétaire, leurs enjeux économiques, sociaux et financiers sont organisés dans un souci de pédagogie et d'objectivité. La presse, les partenaires sociaux et d'une façon générale tous les acteurs de la société civile sont encouragés à participer à la diffusion des informations ainsi qu'au débat public sur la transparence dans la gestion des finances publiques. Un guide synthétique budgétaire clair et simple est diffusé, à l'occasion du budget annuel pour décomposer les grandes masses des recettes et des dépenses ainsi que leur évolution d'une année à l'autre. Article 86: L'administration s'oblige à mettre à la disposition du public, des documents explicatifs pour l'application des règles et des lois nouvelles relatives aux finances publiques, et à mettre en place des mécanismes permettant aux citoyens d'obtenir des réponses à leurs préoccupations. Par ailleurs, la Loi organique N°2014-336 du 05 juin 2014 relative aux lois de finances, dispose que le budget est soumis à un contrôle juridictionnel qui est sanctionné par un rapport de conformité.

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: a.

Sources: C'est la Loi n°2013-867 du 23 Décembre 2013 relative à l'accès à l'information d'intérêt public (<http://caidp.ci/uploads/1039c02cbb4760940c49ff8a1656fb8e.pdf> (<http://caidp.ci/uploads/1039c02cbb4760940c49ff8a1656fb8e.pdf>)). Ce sont les articles 3 et 4 qui donnent le droit d'accéder aux informations d'intérêt public. Cette loi ne fait spécifiquement allusion au Budget, mais à tout les documents publics y compris le Budget.

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: Dans le projet de loi de finance que nous avons, la classification telle que présentée n'est pas faite. Cependant, selon le décret portant nomenclature budgétaire de l'état à l'article 5, cette classification est exigée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le Projet de budget tel que publié sur le site du Ministère du Budget dont lien ci-après présente bel et bien les dépenses de l'année budgétaire selon un classement par unité administrative <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/1-loi_de_finances_2017_du_05_12_2016.pdf)

IBP comment: Questions in this Section analyze the 'Executive's Budget Proposal' (Projet de loi de Finances) only. The document cited by the government reviewer is the 'Enacted Budget' (Loi de Finances) and will be analyzed in Section 3. Answer 'd' applies, as the information is not contained in the EBP (Projet de Loi de Finances).

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: Projet de loi de finances portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le Projet de budget tel que publié sur le site du Ministère du Budget dont lien ci-après contient une classification fonctionnelle des dépenses. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/1-loi_de_finances_2017_du_05_12_2016.pdf)

Researcher response: b Projet de loi de finances portant budget de l'Etat pour l'année 2017. Le Projet de loi du Budget de l'Etat 2017 qui a été publié ne présente pas les informations telles que demandées dans la nomenclature du budget.

IBP comment: Cf. IBP comment under Question 001 in Section 2.

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: Projet de loi de finances portant budget de l'Etat pour l'année 2016 Décret N°2014-417 du 09 juillet portant nomenclature budgétaire de l'Etat, Chapitre 3: Classification fonctionnelle

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Disagree**Suggested answer:** a.**Comments:** La classification fonctionnelle telle que présentée dans le projet de budget découle de normes internationales. Voir Décret N°2014-417 du 09 juillet portant nomenclature budgétaire de l'Etat http://dgbf.gouv.ci/wp-content/uploads/2015/09/Decret_n_2014... (http://dgbf.gouv.ci/wp-content/uploads/2015/09/Decret_n_2014-417_du_9_juillet_2014_portant_Nomenclature_Budgetaire_de_l_Etat_NBE.pdf)**Researcher response:** bSources: Projet de loi de finances portant budget de l'Etat pour l'année 2016Décret N°2014-417 du 09 juillet portant nomenclature budgétaire de l'Etat, Chapitre 3: Classification fonctionnelle | bSources: Projet de loi portant Budget de l'Etat pour l'année 2017.Commentaires: Le document publié en tant que projet de loi de finances est assez incomplet et ne présente pas les informations telles que demandées dans les guides de l'OCDE et celui des nations unies.**IBP comment:** Cf. comment under Question 001 in Section 2.**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: a. (100)**Sources:** Projet de loi portant budget de l'Etat pour l'année 2017.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Les dépenses sont présentées selon une classification économique agrégée (titre, chapitre)**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Le Projet de budget tel que publié sur le site du Ministère du Budget dont lien ci-après contient une classification économique des dépenses.**Researcher response:** aJe suis d'accord avec vos réponsesSources:Projet de loi portant budget de l'Etat pour l'année 2017. | C'est exact. Les dépenses sont présentées par une classification économique sur page 8 du Projet de Loi de Finances. J'ai changé ma réponse de 'b' à 'a'.**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:** Projet de loi portant budget de l'Etat pour l'année 2017.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** La classification économique est trop agrégée pour être compatible avec les standards internationaux**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** La classification économique des dépenses est basée sur le SYSCOA et donc sur des normes internationales.**Researcher response:** bsources:Projet de loi portant budget de l'Etat pour l'année 2017 Je maintiens ma réponse parce que le SYSCOA n'est pas le seul standard international, dans la mesure où d'autres standards proposent une nomenclature plus désagrégée. Ce sont les bonnes pratiques qui doivent être promues. | Je maintiens ma réponse parce que le SYSCOA n'est pas le seul standard international, dans la mesure où d'autres standards proposent une nomenclature plus désagrégée. Ce sont les bonnes pratiques qui doivent être promues.La (<http://promues.La>) classification économique n'est pas compatible avec les standards internationaux. Elle est agrégée.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: dSources:Projet de loi portant budget de l'Etat pour l'année 2017.

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: Projet de loi portant budget de l'Etat pour l'année 2017. Le document publié ne présente pas les informations sur les années précédentes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: d Sources: Projet de loi portant budget de l'Etat pour l'année 2017.Commentaires: Le document publié ne présente pas les informations sur les années précédentes.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

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: Projet de loi de finances portant budget de l'Etat pour l'année 2017.

Comments: Researcher: La question sur la TVA est uniquement mentionné à la page 13 en ce qui concerne l'ouverture d'un compte pour la collecte de la TVA liée à l'électricité. En plus ce sont des estimations qui concernent l'année 2017 et non 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: Les recettes sont présentées de manière agrégée (recettes fiscales, non fiscales, ...)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le Projet de budget identifie les différentes sources de revenus fiscaux (telles que l'impôt sur le revenu ou la TVA) pour l'année budgétaire. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/1-loi_de_finances_2017_du_05_12_2016.pdf)

Researcher response: dSources:Projet de loi portant budget de l'Etat pour l'année 2017.Commentaires:La question sur la TVA est uniquement mentionné à la page 13 en ce qui concerne l'ouverture d'un compte pour la collecte de la TVA liée à l'électricité. En plus ce sont des estimations qui concernent l'année 2017 et non 2016.

IBP comment: Cf. comment under Question 001 in Section 2.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Le Projet de budget identifie les différentes sources individuelles de recettes non fiscales (comme les subventions, les revenus issus de la propriété et des ventes des biens et des services du gouvernement) pour l'année budgétaire <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/1-loi_de_finances_2017_du_05_12_2016.pdf)

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: Cf. comment under Question 001 in Section 2.

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: Projet de loi portant Budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: bSources: Projet de loi portant budget de l'Etat pour l'année 2017.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le Document de Programmation Budgétaire et Economique pluriannuelle (DPBEP) fournit des informations sur les présente-t-il trois estimations liées aux emprunts ou à la dette publique : le montant net des nouveaux emprunts requis au cours de l'année budgétaire, l'encours total de la dette à la fin de l'année budgétaire et le paiement des intérêts de la dette pour l'année budgétaire

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: Questions in this Section analyze the 'Executive's Budget Proposal' (Projet de loi de Finances) only. The document cited by the government reviewer is the 'Pre-Budget Statement' (DPBEP), as defined in Section 1 (cf. PBS-1 to PBS-8). The PBS will be analyzed in Section 3.

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: c. (33)

Sources: Projet de loi portant budget de l'Etat pour l'année 2017. Le Projet de loi portant budget de l'Etat pour l'année 2017 donne uniquement des informations sur la dette intérieure et la dette extérieure. Mais elle ne donne pas le taux d'intérêt de la dette. Le tableau p.8 comprend de l'information sur la dette externe et interne.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: cSources: Projet de loi portant budget de l'Etat pour l'année 2017.

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: c. (33)

Sources: Projet de loi portant budget de l'Etat pour l'année 2017. Les Pages 1-3 comprennent l'information sur les prévisions macro-économiques mais les taux d'intérêts et les taux d'inflation ne sont pas inclus.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: cSources: Projet de loi portant budget de l'Etat pour l'année 2017.

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: Projet de loi portant projet de budget pour l'année 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: L'hypothèse sur le taux d'inflation est donnée dans le rapport économique et financier du PLFI 2017, mais pas celle sur les taux d'intérêts.

Government Reviewer

Opinion: Agree

Researcher response: cSources: Projet de loi portant budget de l'Etat pour l'année 2017.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: On ne voit pas, dans le PLF 2017, comment les nouvelles proposition budgétaires vont affecter les dépenses..

Government Reviewer

Opinion: Agree

Researcher response: cSources: Projet de loi portant budget de l'Etat pour l'année 2017.D'accord. | C'est exact. J'ai changé la réponse de 'c' a 'd'.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Rapport de présentation : classification fonctionnelle et classification Economique.

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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 projet de Loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les DPPD PAP de certains ministères sont joint en annexe.

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Projet de loi portant budget l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Voir annexe du rapport de présentation.

Researcher response: bSources: Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: DPPD-PAP de certains ministères

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: rapport de présentation

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Voir les annexes du rapport de présentation.

Researcher response: bSources: Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Comments: Researcher: Le projet de loi portant budget de l'Etat pour l'année 2017 ne donne pas d'informations sur les années précédentes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Voir le rapport de présentation du budget 2017

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Voir dans le rapport de présentation

Researcher response: bSources: Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Projet de loi portant budget de l'Etat pour l'année 2017. Les informations sur les recettes non fiscales ne concernent que l'année n+1. Voir la page 2 du projet de loi portant budget de l'Etat pour l'année 2017.

Comments: Researcher: Les informations sur les recettes non fiscales ne concernent que l'année n+1. Voir la page 2 du projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Voir annexe du rapport de presentation

Researcher response: bSources:Projet de loi portant budget de l'Etat pour l'année 2017.Commentaires:Les informations sur les recettes non fiscales ne concernent que l'année n+1. Voir la page 2 du projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Les sources de revenu du budget ne sont pas présentées dans le cadre du projet de budget sur une période de deux années antérieure à l'année n.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**IBP comment:** This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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:** Projet de loi portant budget de l'Etat pour l'année 2017.**Comments:** Researcher: Selon l'article 54 de la loi organique relative aux lois de finances, un document de programmation pluriannuelle des dépenses doit prévoir pour une période minimale de trois ans, à titre indicatif l'évolution des crédits et des résultats attendus en fonction des objectifs poursuivis. Mais malheureusement le document n'est pas rendu public avec le projet de budget.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Voir annexe rapport de présentation.**Researcher response:** dSources: Projet de loi portant budget de l'Etat pour l'année 2017.**IBP comment:** This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: c. (33)**Sources:** Projet de loi portant budget de l'Etat pour l'année 2017. pg. 10.**Comments:** Researcher: Les informations sur la dette que donne le projet de loi sont des informations sur la dette prévisionnelle.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Le PLFI 2017 présente les prévisions de la dette intérieure et extérieure**Government Reviewer****Opinion:** Agree**Researcher response:** dSources: Projet de loi portant budget de l'Etat pour l'année 2017. Commentaires: Les informations sur la dette que donne le projet de loi sont des informations sur la dette prévisionnelle.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Comments: Researcher: Les informations sur la dette de l'Etat ne sont que des projection n+1. Voir tableau page 9.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Rapport de présentation

Researcher response: dSources: Projet de loi portant budget de l'Etat pour l'année 2017.Commentaires:Les informations sur la dette de l'Etat ne sont que des projection n+1. Voir tableau page 9.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Les informations relatives aux données extra budgétaires ne sont pas dans le projet de budget de l'exécutif.

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: Les informations sur les données extra budgétaires ne sont pas données dans le projet de budget de l'exécutif.

Peer Reviewer

Opinion: Agree with Comments

Comments: Les informations consolidées sur les entreprises/établissements publics et les collectivités territoriales ne sont pas présentées dans le projet de budget.

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: Dans le projet de budget les données sur les transferts intergouvernemental ne sont pas présentés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Voir les annexes de la loi de finances sur les collectivités et autres

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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 projet de loi de finances ne présente pas les données comme sus mentionné.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: IL existe un annexe faisant le point des transferts aux entreprises publiques

Researcher response: dSources:Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Les informations quasi fiscales ne sont pas contenues dans le projet de budget de l'exécutif.

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: Non le projet de budget ne contient pas de présentation des actifs détenus par le gouvernement.

Comments: Researcher: Certains documents comme le rapport économique et financier pourrait le contenir mais nous n'avons pas eu accès à celui du projet de loi des finances 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Le projet de budget ne présente pas des informations sur les actifs non financiers détenus par le gouvernement.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le DPBEP fais un focus sur les arriérées de paiement

Researcher response: d

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: c. (33)

Sources: Les informations sur les passifs éventuels de l'Etat sont précisées à l'article 8 du projet de loi de finances 2017. Article 8

Peer Reviewer

Opinion: Agree with Comments

Comments: Article 8 du PLFI 2017 : Dispositions relatives aux autres engagements de l'Etat présente seulement les plafonds Le plafond des avals ou garanties susceptibles d'être accordés par l'Etat est fixé, pour l'année 2017, à 10 000 000 000 FCFA. L'encours total des prêts et avances susceptibles d'être accordés par l'Etat ne pourra, pour l'année 2017, être supérieur à 20 000 000 000 FCFA. Aucun montant portant sur les garanties ou les prêts n'est mentionné.

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 rapport financier et économique qui accompagne le projet de loi de finances contient des informations qui ne remontent qu'en 2014.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: Les Recettes extérieures sont présentées à un niveau agrégé - Recettes extérieures sur projets - Emprunts-projets - Dons-projets - Recettes extérieures d'appui budgétaire - Emprunts-programmes - Dons-programmes

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Annexe du rapport de présentation : cadrage budgétaire. Titre 3 de la loi de finances

Researcher response: dSources:Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Cependant la Loi de Finances 2017 présente un rapport sur les dépenses fiscales 2016 et les projections pour 2017<http://budget.gouv.ci/sites/default/files/publications/depen...>http://budget.gouv.ci/sites/default/files/publications/depenses_fiscales_2016_projection_2017_actualise-5.pdf**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** Il existe une annexe sur les dépenses fiscales**Researcher response:** d**IBP comment:** This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.**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 Projet de Loi de Finances ne présente pas les informations telles que mentionnées.**Comments:** Researcher: Le projet de Loi de finances qui a été publié ne fait pas cette présentation. Nous n'avons pas pu obtenir le projet de loi de finances contenant toutes ces informations.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Le PLF 2017 présente simplement : Les recettes des Comptes de prêts rétrocédés Les recettes des Comptes d'affectation spéciale**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** l'annexe 1 du rapport de présentation présente le montant des recttes affectés.**IBP comment:** This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.**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: c. (33)**Sources:** Le projet de loi portant budget de l'Etat pour l'année 2017.**Comments:** Researcher: Le projet de loi portant budget de l'Etat pour l'année 2017 évoque quelques orientations du gouvernement en lien avec le budget.. Projet de loi portant budget de l'Etat pour l'année 2017. Voir page 1 à 3.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Les liens sont présentés de manière essentiellement qualitative.**Government Reviewer****Opinion:** Agree**Researcher response:** cSources:Projet de loi portant budget de l'Etat pour l'année 2017. Voir page 1 à 3.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le DPBEP

Researcher response: dSources:Projet de loi portant budget de l'Etat pour l'année 2017.

IBP comment: This Section analyzes the EBP only and this information is not contained in the EBP or supporting documents.

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: Projet de loi portant budget de l'Etat pour l'année 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: dSources:Projet de loi portant budget de l'Etat pour l'année 2017.

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: Les données non fiscales présentées dans le projet de loi de finances concerne seulement 2017.

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 projet de loi de finances des résultats de performances ne sont pas assignés aux données non fiscales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 projet de loi de finances 2017 ne présente pas les dépenses pro-pauvres.

Peer Reviewer

Opinion: Agree with Comments

Comments: Un suivi de l'exécution des dépenses pro-pauvres est réalisé, mais un projet de budget des dépenses pro-pauvres n'est pas présenté.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le projet de loi de finances 2017 présente les dépenses pro-pauvres

Researcher response: Le projet de loi de finances 2017 ne présente pas les dépenses pro-pauvres.

IBP comment: Le projet de loi de finances 2017 ne présente pas les dépenses pro-pauvres.

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: Les informations sur la chronologies des étapes du budget ne sont pas rendus publics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Les informations sur la chronologies des étapes du budget sont pris dans un décret et est disponible au grand public.

IBP comment: The timetable is not published on the government's website, hence not considered publicly available according to the OBS methodology.

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

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

Answer: d.

Sources: Le rapport préalable au budget n'est pas publié dans les délais OBS

Peer Reviewer

Opinion: Agree with Comments

Comments: Le rapport préalable au budget n'est pas publié

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le rapport préalable au Budget qui correspond au DPBEP contient les informations sur les hypothèses macroéconomiques sur lesquelles reposent les projections budgétaires

Researcher response: d

IBP comment: As defined in Section 1 (cf. PBS-1 to PBS-8), the PBS is published late (less than one month before the EBP). It is hence considered 'not publicly available' according to the OBS methodology. Due to this, all questions related to the PBS in Section 3 have to be answered with 'd' (or 'b' for two-choice questions).

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

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

Answer: d.

Sources: Le rapport préalable au budget n'est pas publié dans les délais OBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le rapport préalable au Budget qui correspond au DPBEP contient les informations sur les politiques et les priorités gouvernementales en matière de dépenses publiques qui orienteront l'élaboration des estimations détaillées du prochain budget

IBP comment: Cf. comment under Question 54 in this Section.

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

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

Answer: d.

Sources: Le rapport préalable au budget n'est pas publié dans les délais OBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le Rapport préalable au budget qui correspond au DPBEP contient les politiques et les priorités gouvernementales qui orienteront l'élaboration des estimations détaillées du prochain budget.

IBP comment: Cf. comment under Question 54 in this Section.

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

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

Answer: d.

Sources: Le rapport préalable au budget n'est pas publié dans les délais OBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le DPBEP contient : - le montant des emprunts nets nécessaires pendant l'année budgétaire à venir ; - les paiements des intérêts de l'encours de la dette pour l'année budgétaire à venir.

IBP comment: Cf. comment under Question 54 in this Section.

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: Le rapport préalable au budget n'est pas publié dans les délais OBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le DPBEP présente des estimations des dépenses totales pour une période pluriannuelle (deux années au-delà de l'année budgétaire).

IBP comment: Cf. comment under Question 54 in this Section.

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: a. (100)

Sources: Loi de finances portant budget de l'Etat pour l'année 2017. Voir pages 22 à 37. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/1-loi_de_finances_2017_du_05_12_2016.pdf) Loi de finances portant budget de l'Etat pour l'année 2017. Voir pages 22 à 37.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: aSources:Loi de finances portant budget de l'Etat pour l'année 2017. Voir pages 22 à 37.

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

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

Answer: a. (100)

Sources: Loi portant budget de l'Etat pour l'année 2017. Voir par exemple pg 50.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: a

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: Loi de finances portant budget de l'Etat pour l'année 2017. pg4; pg 44 <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/1-loi_de_finances_2017_du_05_12_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: a

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

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

Answer: a. (100)

Sources: Loi de finances portant budget de l'Etat pour l'année 2017. Voir pages 41 à 57. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/1-loi_de_finances_2017_du_05_12_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: aSources:Loi de finances portant budget de l'Etat pour l'année 2017. Voir pages 41 à 57.

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: b. (67)

Sources: Loi de finances portant budget de l'Etat pour l'année 2017. Voir pages 59 à 63.

Peer Reviewer

Opinion: Agree with Comments

Comments: La LDF 20177 présente le servive de la dette durant la période budgétaire: - les nouveaux emprunts ; - le paiement des intérêts de le dette.

Government Reviewer

Opinion: Agree

Researcher response: bSources:Loi de finances portant budget de l'Etat pour l'année 2017. Voir pages 59 à 63.

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

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

Answer: d.

Sources: Le Budget citoyen n'est pas encore produit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: d

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: Le budget citoyen n'est pas encore produit en Côte d'Ivoire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: d

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: Le budget citoyen n'est pas produit en Côte d'Ivoire.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree**Researcher response:** d**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:** Il n'y a pas une version des citoyens dans les documents produits dans le processus budgétaire.**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: a. (100)**Sources:** Les rapports en cours d'année présentent les données sous les trois classifications:http://budget.gouv.ci/sites/default/files/publications/ccm_e...http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgétaire_fin_septembre_2016.pdf)http://budget.gouv.ci/sites/default/files/publications/ccm_e...http://budget.gouv.ci/sites/default/files/publications/ccm_execution_du_budget_a_fin_juin_2016_.pdf)http://budget.gouv.ci/sites/default/files/publications/ccm_e...http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgétaire_fin_mars_2016.pdf) Classification administrative pg.28; classification fonctionnelle pg 25-27; pas de classification économique.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Les rapports d'exécution budgétaire présentent une classification économique agrégée: Dette publique - Dette intérieure - Dette extérieure
Dépenses ordinaires - Personnel - Abonnement - Subventions et transferts Autres dépenses de fonctionnement Dépenses de sécurité et d'élections -
Dépenses financées sur ressources intérieures - Dépenses financées par les Bailleurs Dépenses d'investissement - Investissements financés sur
ressources intérieures - Investissements financés par emprunts et dons**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** les Rapports en cours d'année présentent les dépenses réelles selon les trois classifications de dépenses (administrative, économique ou fonctionnelle).**Researcher response:** . | C'est exact. Les dépenses sont aussi présentées par une classification économique, en plus des classifications administratives et fonctionnelles. J'ai changé ma réponse de 'b' a 'a'.**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: Communication en conseil des ministres relative à l'exécution du budget de l'Etat en fin décembre 2016. Voir page 26 à 28.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Les rapports d'exécution budgétaire présentent l'exécution des dépenses selon la classification sectorielle et fonctionnelle, mais pas selon la classification détaillée par programmes au sein de chaque ministère, comme présenté dans la Loi de Finances.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les Rapports en cours d'année présentent les dépenses réelles pour les programmes représentant l'ensemble des dépenses selon la définition ci-dessus qui s'annonce comme suit : ' le terme « programme » est considéré comme tout niveau de précision en dessous d'une unité administrative, tel qu'un ministère ou un département. '

Researcher response: . | Je suis d'accord avec l'examineur, les rapports en cours d'année eux-mêmes présentent l'exécution des dépenses selon la classification sectorielle et fonctionnelle, mais pas selon la classification détaillée par programmes au sein de chaque ministère, comme présenté dans la Loi de Finances. J'ai changé ma réponse de 'b' à 'd'.

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: a. (100)

Sources: Les dépenses de la même période sur les deux années consécutives sont inscrites dans les rapports d'exécution trimestriels du budget. pg 25-30 http://budget.gouv.ci/sites/default/files/publications/ccm_e...
(http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgétaire_fin_septembre_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Communication en conseil des ministres relative à l'exécution du budget fin décembre 2016. Voir pages 4, 5, 24.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: aSources:Communication en conseil des ministres relative à l'exécution du budget de l'Etat en fin décembre 2016. Voir page 24.

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: a. (100)

Sources: Le ressources de financement du budget sont individuellement citées dans les rapports trimestriels d'exécution du budget. voir page 25.
http://budget.gouv.ci/sites/default/files/publications/ccm_e...
(http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgetaire_fin_septembre_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: aSources:Communication en conseil des ministres relative à l'exécution du budget en fin décembre 2016. voir page 25.

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: a. (100)

Sources: Il y a une comparaison des recettes prévues et la réalisation effective dans la même période dans les rapports trimestriels d'exécution du budget. Voir page 5. http://budget.gouv.ci/sites/default/files/publications/ccm_e...
(http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgetaire_fin_septembre_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: aSources:Communication en Conseil des Ministres relative à l'exécution du budget de l'Etat fin décembre 2016. Voir page 5.

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: b. (67)

Sources: L'état d'exécution des dettes est mentionné dans les rapports trimestriels pg 10, service de la dette pg 25
http://budget.gouv.ci/sites/default/files/publications/ccm_e...
(http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgetaire_fin_septembre_2016.pdf) .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: a

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: c. (33)

Sources: Les informations essentielle sur la dette sont données par les rapports trimestriels. Composition de la dette pg.10 (Tableau 2 : Situation des dépenses budgétaires par type à fin décembre 2016); taux d'interêts et profile de la dette non-inclus
http://budget.gouv.ci/sites/default/files/publications/ccm_e...
(http://budget.gouv.ci/sites/default/files/publications/ccm_execution_budgetaire_fin_septembre_2016.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: Seule l'exécution du service de la dette est mentionnée dans les rapports d'exécution budgétaire (principal et intérêt). La dette est décomposée entre dette intérieure et dette extérieure, mais le profil de la dette n'est pas indiqué.

Government Reviewer

Opinion: Agree

Researcher response: a Sources:Communication en conseil des ministres relative à l'exécution du budget en fin décembre 2016. Voir page 32.

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

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

Answer: d.

Sources: Le rapport en milieu d'année n'est pas produit, selon les critères IBP.

Comments: Researcher: En effet, selon notre contact au ministère en charge du Budget, c'est le rapport de fin juin qui fait office de rapport en milieu d'année. Alors que selon les critères, le rapport de fin juin doit être différent du rapport en milieu d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le MYR correspond au Rapport de présentation de la Loi de Finances rectificative ou au Memorandum de Politiques Ergonomiques et Financières produit à l'issue de l'évaluation à fin juin du programme économique et financier qui se déroule en général dans le mois de septembre. Ces documents contiennent une actualisation des hypothèses de prévisions macroéconomiques.

Researcher response: d

IBP comment: As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies. See MYR-2 in Section 1 for a detailed explanation.

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: La revue en milieu d'année n'est pas produite.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le MYR correspond au Rapport de présentation de la Loi de Finances rectificative ou au Memorandum de Politiques Ergonomiques et Financières produit à l'issue de l'évaluation à fin juin du programme économique et financier qui se déroule en général dans le mois de septembre. Ces documents contiennent une actualisation des estimations de dépenses pour l'année budgétaire en cours .

Researcher response: d

IBP comment: As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies. See MYR-2 in Section 1 for a detailed explanation.

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: La revue en milieu d'année n'est pas produite.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: La loi de finances rectificative contient des estimations de dépenses selon les classifications administrative et économique.

Researcher response: d

IBP comment: As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies. See MYR-2 in Section 1 for a detailed explanation.

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: La revue en milieu d'année n'est pas produite.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Le budget programme n'est pas encore mis en œuvre.

Researcher response: d

IBP comment: As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies. See MYR-2 in Section 1 for a detailed explanation.

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: La revue en milieu d'année n'est pas produite.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le rapport de présentation de la Loi de Finances rectificative contient l'actualisation des projections de recettes budgétaires avec les explications des écarts.

Researcher response: d

IBP comment: As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies. See MYR-2 in Section 1 for a detailed explanation.

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: La revue en milieu d'année n'est pas produite.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le rapport de présentation de la Loi de Finances rectificative contient des estimations des recettes par catégorie

Researcher response: b

IBP comment: As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'b' applies. See MYR-2 in Section 1 for a detailed explanation.

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: La revue en milieu d'année n'est pas produite.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le projet de Loi de Finances rectificative présente les sources individuelles de toutes les recettes.

Researcher response: d

IBP comment: As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies. See MYR-2 in Section 1 for a detailed explanation.

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: La revue en milieu d'année n'est pas produite.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le rapport de présentation de la Loi de finances rectificative présente des estimations actualisées de la dette et des emprunts publics.

Researcher response: d

IBP comment: As defined in Section 1, the MYR is considered 'not publicly available' according to the OBS methodology. Due to this, answer 'd' applies. See MYR-2 in Section 1 for a detailed explanation.

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: a. (100)

Sources: La Loi de Règlement présente les dépenses prévues et les dépenses effectives aux termes de l'exécution budgétaire. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/11-lr_2015_exope_des_motifs_0.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: Le lien <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/11-lr_2015_exope_des_motifs_0.pdf) ne présente pas les annexes

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: La Loi de règlement présente les dépenses selon la classification (administratives, économiques et fonctionnelles). Classification économique pages 30-34; Classification administrative pages 34-42; fonctionnelle pg 44-83 <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: aSources:Loi de règlement du budget de l'Etat 2015.

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: a. (100)

Sources: Les dépenses sont présentées individuellement. pg.42-85 <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: a

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: a. (100)

Sources: Le rapport de présentation de la loi de règlement qui accompagne la loi de règlement présente la situation entre les crédits accordés à l'Etat. Pages 3; pages 17

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: a

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: a. (100)

Sources: Le rapport de présentation de la loi de règlement qui accompagne la loi de règlement présente les revenus par catégories. page 17 <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: a

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: a. (100)

Sources: Le rapport de présentation de la loi de règlement donne les informations individuelles des sources de revenus. page 17 <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: a

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: c. (33)

Sources: Le rapport de présentation de la loi de règlement présente les données telles que définies. Composition de la dette pg. 26; pg27; maturite et taux d'interets non-inclus. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: Seul le service de la dette est présenté.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Des estimations des différences entre les estimations originales de la dette et des emprunts publics pour l'année budgétaire et les résultats réels pour cette même année sont présentées, sans toutefois inclure une analyse sur le mode narratif.

Researcher response: . | Je suis d'accord. Reponse change de 'c' a 'b'

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: Le rapport de présentation de la loi de règlement. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: a

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: Rapport de présentation de la loi de règlement. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...>
(http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: a

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: Le rapport de présentation de la loi de règlement. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...>
(http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: a

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: c. (33)

Sources: Le rapport de présentation de la loi de règlement. pages 78; pages 73 - par exemple: Prog. Prise en charge des enfants et adolescents vulnérables <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-lr_2015_rapport_de_presentation.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: Le rapport d'exécution du budget du mois de décembre 2016 donne également un état d'exécution des dépenses pro-pauvres.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Des estimations des différences entre les niveaux de financement approuvés des politiques qui sont conçues pour bénéficier directement aux populations les plus pauvres du pays et les résultats réels sont présentées, y compris une analyse sur le mode narratif. Cela correspond aux dépenses pro-pauvres qui sont incluses dans la Communication en Conseil des Ministres relative à l'exécution du Budget à fin 2015 ou à fin 2016.

Researcher response: . | Je maintiens la réponse "c"

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: Les données extra budgétaires sont comprises dans rapport de présentation de la loi de règlement. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-Ir_2015_rapport_de_presentation.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: Les subventions allouées aux EPN et aux structures assimilées sont présentées : les Etablissements Publics à caractère Administratif (EPA); les Etablissements Publics à caractère Industriel et Commercial (EPIC) Les subventions aux Sociétés d'Etat (SODE), etc. mais les ressources et les dépenses de ces structures ne sont pas présentées.

Government Reviewer

Opinion: Agree

Researcher response: a

IBP comment: The response was changed from 'a' to 'd'. Although extra-budgetary funds are listed in the YER, differences between original estimates and actual outcomes are not presented.

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: a. (100)

Sources: Le rapport de présentation de la loi de règlement présente les états financiers. <http://budget.gouv.ci/sites/default/files/Donnees-budgetaire...> (http://budget.gouv.ci/sites/default/files/Donnees-budgetaires/12-Ir_2015_rapport_de_presentation.pdf)

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: c. (33)

Sources: La chambre des compte produit seulement un rapport de conformité. <http://courdescomptes.ci/fichiers/1483015578DECLARATION-GENE...>
(<http://courdescomptes.ci/fichiers/1483015578DECLARATION-GENERALE-DE-CONFORMITE-2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Selon la loi organique n°2015-494 du 07 juillet 2015 déterminant les attribution, la composition, l'organisation et le fonctionnement de la cour des comptes. Article 7.

Peer Reviewer

Opinion: Agree with Comments

Comments: La réponse se base sur la Loi et non sur les contrôles effectifs de la Cour des Comptes. Il faudrait également fournir un tableau de synthèse des contrôles effectués au cours des 3-5 dernières années.

Government Reviewer

Opinion: Agree

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: b. (67)

Sources: C'est rapport de conformité que produit la chambre des comptes. <http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EX...>
(<http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EXECUTION-DU-BUDGET-2015.pdf>)
<http://courdescomptes.ci/fichiers/1483015578DECLARATION-GENE...> (<http://courdescomptes.ci/fichiers/1483015578DECLARATION-GENERALE-DE-CONFORMITE-2015.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Le rapport de la CDC ne donne pas la justification de la réponse b. Cette note est incertaine.

Government Reviewer

Opinion: Not Qualified

Researcher response: a

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: a. (100)

Sources: La déclaration de conformité comprend un résumé. <http://courdescomptes.ci/fichiers/1483015578DECLARATION-GENE...>
(<http://courdescomptes.ci/fichiers/1483015578DECLARATION-GENERALE-DE-CONFORMITE-2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Il n'y a pas de rapport public qui donne les mesures correctives de l'exécutif par rapport aux recommandations de l'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: La "Déclaration générale de conformité". C'est le Rapport sur l'exécution du Budget 2015 qui donne les recommandations ainsi que les réponses des institutions sur les vérifications et les mesures prises à cet effet. Voir <http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EX...> (<http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EXECUTION-DU-BUDGET-2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: C'est le Rapport sur l'exécution du Budget 2015 qui donne les recommandations ainsi que les réponses des institutions sur les vérifications et les mesures prises à cet effet. Voir <http://courdescomptes.ci/fichiers/1483015719RAPPORT-SUR-L-EX...>

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: Dispositif légal ivoirien.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: La Cour des comptes est l'institution de contrôle mais elle ne fait pas de proposition de politique budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Loi organique portant création, organisation et fonctionnement de la cour des comptes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: Loi organique portant création, organisation et fonctionnement de la cour des comptes.

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: Notre contact au parlement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: En effet, compte tenu qu'il n'existe pas d'institution fiscale indépendante en RCI, la réponse indiquée est N/A.

Researcher response: Notre contact au parlement.

IBP comment: Answer 'd' applies according to the OBS methodology.

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: Loi relative aux finances publiques.

Comments: Researcher: La commission des affaires économiques et financières statue uniquement sur le projet du budget de l'exécutif. Elle ne connaît pas des étapes antérieures au projet de budget de l'exécutif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Les débats d'orientation budgétaire sont prévus, mais n'ont pu se tenir en 2016.

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: b. (67)

Sources: Lundi 28 novembre 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le projet de l'annexe fiscale 2017 a été transmis le lundi 3 Octobre 2016 à l'Assemblée nationale. Cependant il ne semble pas que l'annexe fiscale était accompagnée du projet du budget 2017.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le projet de budget est transmis à l'assemblée nationale le premier mardi du mois d'octobre de l'année N-1. Le budget est exécutable deux semaines en général après le debut de l'année N.

Researcher response: c

IBP comment: As defined under EBP-1b, the EBP was submitted to legislature on October 4th 2016. This is more than two, but less than three months before the start of the budget year. Answer 'b' applies. See EBP-1b for more details.

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

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

Answer: a. (100)

Sources: Le lundi 28 novembre 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: La commission des affaires économiques et financières de l'Assemblée Nationale ivoirienne a adopté le projet de budget 2017 le lundi 29 Novembre 2016

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Loi organique N°2014-336 relatives aux lois de finances. Article 61. http://budget.gouv.ci/sites/default/files/textes_reference/loi_organique_2014-336_du_05_juin_2014_relative_aux_lois_de_finances.pdf

Comments: Researcher: Selon l'article 61 de la loi organique citée plus haut, les députés ont le droit d'amendement. Cependant, les propositions et amendements déposés par les membres de l'assemblée nationale ne sont recevables lorsque leur adoption aurait pour conséquence, soit une diminution des ressources publiques, soit la création ou l'aggravation des charges publiques, à moins qu'ils ne soient accompagnés d'une proposition d'augmentation de recettes ou d'économies équivalentes.

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: c. (33)

Sources: Les députés ont le droit d'amender le projet de loi de finances, mais aucun amendement n'a été enregistré.
http://budget.gouv.ci/sites/default/files/textes_reference/1... (http://budget.gouv.ci/sites/default/files/textes_reference/loi_organique_2014-336_du_05_juin_2014_relative_aux_lois_de_finances.pdf)

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: Il n'y pas de comité de finance spécialisée qui a analysé le projet de budget avant son adoption par la commission des affaires économique et financière de l'assemblée nationale.

Peer Reviewer

Opinion: Agree with Comments

Comments: Les textes sont déposés sur le bureau de l'Assemblée nationale, annoncés en séance publique et renvoyés à l'examen de la commission compétente après avoir été débattus mais pas avant.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: La Commission des affaires économiques et financières constitue la commission spécialisée en budget et finance qui analyse le projet de budget avant son adoption en plénière à l'Assemblée Nationale.

Researcher response: cJe suis en partie d'accord avec l'examineur du gouvernement sur le fait que la commission spécialisée est la commission des affaires économiques et financières de l'assemblée nationale, mais selon les affirmations de l'un des membres et selon l'esprit de la question cette commission ne dispose pas des capacités suffisantes pour analyser profondément la proposition du gouvernement pour faire de bonnes recommandations, d'autant plus qu'elle ne produit pas de conclusions. | cJe suis en partie d'accord avec l'examineur du gouvernement sur le fait que la commission spécialisée est la commission des affaires économiques et financières de l'assemblée nationale, mais selon les affirmations de l'un des membres et selon l'esprit de la question cette commission ne dispose pas des capacités suffisantes pour analyser profondément la proposition du gouvernement pour faire de bonnes recommandations, d'autant plus qu'elle ne produit pas de conclusions. Reponse change de 'd' a 'c'.

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: d.

Sources: Aucun rapport n'est produit par des comités spécialisés.

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 comité qui examine l'exécution en cour d'année. Cependant, la loi organique relative aux loi des finances précise à son chapitre 2 qu'en cas de modification des recettes ou dépenses, il faut une loi rectificative qui est votée par la parlement.

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: selon la loi organique relative aux loi des finances précise à ses articles 22 et 23 que les virements et les transferts se font entre les ministères concernés et le ministre en charge des finances. Toutefois, l'article 25 stipule que en cas d'urgence, des décret d'avance peuvent être pris, mais après information de la commission en charge des finances du parlement. http://budget.gouv.ci/sites/default/files/textes_reference/1... (http://budget.gouv.ci/sites/default/files/textes_reference/loi_organique_2014-336_du_05_juin_2014_relative_aux_lois_de_finances.pdf)

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: L'approbation préalable de l'Assemblée nationale n'est pas requise pour la dépense d'une recette budgétaire. Cependant, dans ce cas il est obligatoire pour le Gouvernement de faire un projet de Loi de Finances Rectificative soumis au Parlement. Ainsi, le Parlement a la possibilité de demander des explications dans le cadre du vote de la Loi de Finances Rectificative. Et à ce niveau le parlement a la possibilité de rejeter cette Loi. Loi organique relative aux lois de finances, articles 46 et 47. http://budget.gouv.ci/sites/default/files/textes_reference/1...
(http://budget.gouv.ci/sites/default/files/textes_reference/loi_organique_2014-336_du_05_juin_2014_relative_aux_lois_de_finances.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: La loi de finances rectificative intervient après que les décrets d'avance ont été pris

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: L'article 47 de loi organique N°2014-336 du 5 juin 2014 relative aux lois de finances stipule que "en cours d'exercice, un projet de loi de finances rectificative doit être déposé par le Gouvernement : - si les recettes constatées dépassent sensiblement les prévisions de la loi de finances de l'année"

Researcher response: . | dJe maintient la réponse "d" car l'intervention du législateur ne vient qu'à postériori après que l'exécutif ait pris les décrets d'avance. L'article 46 de la loi organique relative aux finances publiques précise même au paragraphe 2 que la loi de finances rectificative ne fait que ratifier les modifications apportées par décret d'avance aux crédits ouverts par la dernière loi de finances. Il n'y a manifestement pas possibilité du législateur de la modifier.

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: Loi organique relative aux lois de finances. http://budget.gouv.ci/sites/default/files/textes_reference/1...
(http://budget.gouv.ci/sites/default/files/textes_reference/loi_organique_2014-336_du_05_juin_2014_relative_aux_lois_de_finances.pdf) Article 25

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: C'est après l'adoption du collectif budgétaire par l'assemblée nationale que les réductions de dépenses sont officiellement mises en œuvre. Toutefois, des mesures de précaution peuvent être prises avant l'adoption par l'Assemblée Nationale.

Researcher response: . | Loi organique relative aux lois de finances. Je maintiens la réponse "c", car je ne sais pas ce que signifie des mesures de précautions. En fait, l'article 25 de la loi relative aux finances publiques dit qu'en cas d'urgence l'Exécutif peut procéder à une ouverture de crédit par décret d'avance pris en conseil des ministre et que le parlement en est informée. Je veux bien croire mais ici la notion d'approbation disparaît au profit de la notion d'information. http://budget.gouv.ci/sites/default/files/textes_reference/1...
(http://budget.gouv.ci/sites/default/files/textes_reference/loi_organique_2014-336_du_05_juin_2014_relative_aux_lois_de_finances.pdfArticles) 25

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

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

Answer: c. (33)

Sources: C'est la commission des affaires économiques et financières. <http://www.assnat.ci/assembleenationale/?les-commissions-per...>
(<http://www.assnat.ci/assembleenationale/?les-commissions-permanentes-186>) RESOLUTION N° 006 A du 1er Juin 2006 PORTANT MODIFICATION DU REGLEMENT DE L'ASSEMBLEE NATIONALE DE COTE D'IVOIRE

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: C'est la commission des affaires économiques et sociales.

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

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

Answer: b.

Sources: Selon la constitution à ses articles 146 et 152. L'assemblée nationale n'intervient pas.

Comments: Researcher: Selon l'article 146 de la loi relative aux lois de finances, le Conseil supérieur de la magistrature examine toutes les questions relatives à l'indépendance de la magistrature et à la déontologie des magistrats. Fait des propositions pour les nominations des magistrats de la cour suprême, de la cour des comptes, des premiers présidents de la cour d'appel.... Selon l'article 152 de la loi relative aux lois de finances, la cour des comptes est l'institution suprême de contrôle des finances publiques.....

Peer Reviewer

Opinion: Agree with Comments

Comments: Selon l'Article 153 de la constitution de 2016 Le Président de la Cour des Comptes est nommé par le Président de la République pour une durée de cinq ans renouvelable une fois parmi les personnalités reconnues pour leur compétence et leur expertise avérées en matière d'économie, de gestion, de comptabilité ou de finances publiques.

Government Reviewer

Opinion: Not Qualified

Researcher response: Selon la constitution à ses articles 146 et 152. L'assemblée nationale n'intervient pas. Selon l'article 146 de la loi relative aux lois de finances, le Conseil supérieur de la magistrature examine toutes les questions relatives à l'indépendance de la magistrature et à la déontologie des magistrats. Fait des propositions pour les nominations des magistrats de la cour suprême, de la cour des comptes, des premiers présidents de la cour d'appel.... Selon l'article 152 de la loi relative aux lois de finances, la cour des comptes est l'institution suprême de contrôle des finances publiques.....

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 140 de la constitution constitution de 2016 stipule que les magistrats du siège sont inamovibles. Selon l'article 146 le conseil supérieur de la magistrature statue en formation disciplinaire des magistrats du siège et du parquet.

Comments: Researcher: Ils sont nommés par le Président de la République (article 153 constitution). Ils ne peuvent pas être mutés sans leur accord, sauf nécessité de services. il ne peuvent être révoqués, suspendus de leurs fonction, ou subir une sanction disciplinaire qu'en cas de manquement à leurs obligations et après décision motivée du conseil supérieur de la magistrature. Lors que le juge estime que son indépendance est menacée, il a le droit de saisir le conseil supérieur de la magistrature....(Article 140 de la constitution)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: L'article 140 de la constitution constitution de 2016 stipule que les magistrats du siège sont inamovibles.Selon l'article 146 le conseil supérieur de la magistrature statue en formation disciplinaire des magistrats du siège et du parquet.Ils sont nommés par le Président de la République (article 153 constitution). Ils ne peuvent pas être mutés sans leur accord, sauf nécessité de services. il ne peuvent être révoqués, suspendus de leurs fonction, ou subir une sanction disciplinaire qu'en cas de manquement à leurs obligations et après décision motivée du conseil supérieur de la magistrature. Lors que le juge estime que son indépendance est menacée, il a le droit de saisir le conseil supérieur de la magistrature....(Article 140 de la constitution)

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

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Loi organique portant création, organisation et fonctionnement de la cour des comptes (article 157).

http://www.igf.finances.gouv.ci/Document_joint/texte_officie...

(http://www.igf.finances.gouv.ci/Document_joint/texte_officiel/Loi%20organique%20n2015-494%20cour%20des%20comptes.pdf)

Comments: Researcher: Selon l'article 157, les budgets font l'objet de propositions préparées par les services financiers respectifs et inscrites au projet de loi des finances au titre de la cour des comptes et du ministère public près ladite cour.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le budget alloué à l'Assemblée Nationale lui permet de remplir sa mission.

Researcher response: . | Je maintiens ma reponse 'd'. http://www.igf.finances.gouv.ci/Document_joint/texte_officie...

(http://www.igf.finances.gouv.ci/Document_joint/texte_officiel/Loi%20organique%20n2015-494%20cour%20des%20comptes.pdf)

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: Selon la Loi organique N°2015-494 du 7 juillet 2015 déterminant les attributions, la composition l'organisation et le fonctionnement de la Cour des comptes, à partir de ses articles 5 à 14, la Cour des comptes dispose de prérogatives illimitées dans le contrôle de la gestion des finances publiques. http://www.igf.finances.gouv.ci/Document_joint/texte_officie...
(http://www.igf.finances.gouv.ci/Document_joint/texte_officiel/Loi%20organique%20n2015-494%20cour%20des%20comptes.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Les rapports et décisions de la cour des comptes sont exécutoires.

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: d.

Sources: Cette année il n'y a pas eu l'audition d'un responsable de la Cour des comptes par l'Assemblée nationale.

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: Le public ne participe pas au processus du Budget en Côte d'Ivoire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: d

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: Les groupes vulnérables ne sont pas pris en compte dans le processus d'élaboration du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

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

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

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

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

Answer: d.

Sources: N/A

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: Le public n'est pas associé au budget en Côte d'Ivoire, et à aucune étape.

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: Le processus budgétaire n'est pas du tout ouvert en Côte d'Ivoire aux public et aux organisation de la société civile.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: N/A

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: N/A

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: N/A

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: N/A

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: N/A.

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: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: Les députés qui doivent consulter les populations et prendre leurs avis en cas de vote de loi, ne le font pas.

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: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Les membres de l'Assemblée nationale doivent requérir les aspirations des citoyens de leurs localités en vue de les faire transparaître dans le budget

Researcher response: . | Je maintiens la réponse "d" car dans la pratique le députés ne consultent pas les populations.

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

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

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: N/A.

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: N/A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: d.

Sources: N/A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: b.

Sources: N/A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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