

Open Budget Survey 2017

Questionnaire

Madagascar (English)

January 2018

COUNTRY QUESTIONNAIRE: MADAGASCAR (ENGLISH)

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

Answer: FY 2017

Sources: Guidelines published on November 09, 2016 at the link http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: I agree with the qualification but I would like to adjust the publication date of the document which is October 31, 2016 see link: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: We acknowledge, that the EBP was published on October 31st, 2016. This question is asking about the PBS (Pre-budget statement/ "Lettre de cadrage"), which was published on November 9th, 2016 according to the Ministry's website: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf) (see question PBS-3b).

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: Guidelines published on November 09, 2016 at the link http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: Guidelines published on November 09, 2016. Note "d" because the Guidelines were published late, i.e. after the 2017 Draft finance bill was presented at the meeting (End of October 2016).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please

enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Guidelines published on November 09, 2016.

Sources: Guidelines published on November 09, 2016 at the link http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: The same answer as before (note "d")

Government Reviewer

Opinion: Agree with Comments

Comments: This document was published on October 31, 2016 http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree with Comments

Comments: Guidelines for the 2017 budget is dated July 2016, but was published late, on November 09, 2016, after the presentation of the Draft Budget to the Assembly. The note "d" is well justified.

Peer Reviewer

Opinion: Agree

IBP comment: We acknowledge, that the EBP was published on October 31st, 2016. This question is asking about the PBS (Pre-budget statement/ "Lettre de cadrage"), which was published on November 9th, 2016 according to the Ministry's website: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf) (see question PBS-3b).

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: Verification of the publication date by the command (code) entered on the URL of the link. Here is the code which displays the date of the last update of the document: JavaScript: alert (document.lastModified)

Sources: Guidelines published on November 09, 2016 at the link http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: See previous comment

Government Reviewer

Opinion: Agree with Comments

Comments: The publication date on the site shows October 31, 2016 http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: We acknowledge, that the EBP was published on October 31st, 2016. This question is asking about the PBS (Pre-budget statement/ "Lettre de cadrage"), which was published on November 9th, 2016 according to the Ministry's website: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf).

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: link http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Sources: Guidelines published on November 09, 2016 at the link http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: See previous comment

Government Reviewer

Opinion: Agree with Comments

Comments: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: link http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: The file is therefore in PDF format

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The Guidelines published on the website is in PDF format and, as a result, the data it contained therein cannot be considered as machine readable. The note "c" is well justified.

Peer Reviewer

Opinion: Agree

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

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

Answer: a.

Sources: Guidelines published on November 09, 2016 at the link http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: For the 2017 FY, the Guidelines of the 2017 Draft Finance Bill was adopted in Government Council on Tuesday, July 19, 2016 from 9:00A.M at Palais d'Etat at Mahazoarivo Antananarivo (see the link [http://www .orange.mg](http://www.orange.mg) (<http://orange.mg>) / actuality / consulting government 19-July-2016). However, the Guidelines have been put online even though it was done very late.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: Guidelines published on November 09, 2016 at the link http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: see previous comment

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: GUIDELINES FOR THE 2017 DRAFT FINANCE BILL

Sources: For the 2017 FY, it is on the website (private website of the mobile telephony operator ORANGE) <http://www.orange.mg/actualite/conseil-gouvernement-19-juill...> (<http://www.orange.mg/actualite/conseil-gouvernement-19-juillet-2016>) that the public gets to know of the existence of the Guidelines of the 2017 Draft Finance bill. This document should be obtainable from the officials of the Ministry of Finance and the Budget.

Comments: The insufficiency of public information on the Guidelines of the 2017 Draft Finance bill justifies the nature in which this document is used by the Government. As a matter of fact, this Guideline document is only used internally.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The Guidelines are very detailed and have been published. Not only for internal use.

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

a. Yes

b. No

Answer: b.

Sources: No source

Comments: Not established at all

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: FY 2017

Sources: Finance Bill drafting and voting procedure (ORGANIC LAW No. 2004- 007 OF JULY 26, 2004 on the Finance Bills - LOLF) Art. 45 – At the level of the Government Under the authority of the Prime Minister, Head of Government, the Ministers in charge of Finance and Budget prepare the Draft Finance Bill. The latter is deliberated upon in the Council of Ministers and deposited first at the bureau of the National Assembly. Art. 46 – The Draft Finance Bill of the year, including the report and any explanatory appendices provided for under Article 44, shall be filed and distributed no later than October 30, of the year preceding the year of execution of the budget. [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf) [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_1.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_1.pdf) [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_2.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_2.pdf) [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_3.pdf?](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_3.pdf?)

Comments: See Sources: For the 2017 Draft Finance bill Body of the Budget: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf) Annex: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_1.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_1.pdf) Annex: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_2.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_2.pdf) Annex: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_3.pdf?](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_3.pdf?)

Government Reviewer

Opinion: Agree with Comments

Comments: The Draft Budget together with its annexes is also available at http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: October 28, 2016

Sources: According to the ORGANIC LAW No. 2004 / 007 OF JULY 26, 2004 relating to Finance Bills: Art. 46 - The Finance Bill of the year, including the report and any explanatory appendices provided for under Article 44, shall be filed and distributed no later than October 30 of the year preceding the year of execution of the budget. For the 2017 Draft Finance bill published online: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf) Annex: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_1.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_1.pdf) Annex: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_2.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_2.pdf) Annex: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_3.pdf?](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_3.pdf?) Date of submission of the PLF (October 28, 2016): <http://www.midi-madagasikara.mg/a-la-une/2016/10/31/projet-d...> (<http://www.midi-madagasikara.mg/a-la-une/2016/10/31/projet-de-loi-de-finances-2017-dependes-de-7-ministeres-suivies-de-pres/>)

Comments: N/A

Government Reviewer

Opinion: Agree with Comments

Comments: The date of submission of the Draft Budget to Parliament was October 28, 2016 (Sending slip from the Ministry of Finance and Budget to the Parliament)

Peer Reviewer

Opinion: Disagree

Suggested answer: 28 octobre 2016

Comments: The filing date of the 2017 Finance Bill indicated in a press release found on the website of the Treasury is October 28, 2016 and not October 31, 2016.

Peer Reviewer

Opinion: Agree

Researcher response: I acknowledge that the filing date of the PLF was 28 October 2016 (<http://www.midi-madagasikara.mg/a-la-une/2016/10/31/projet-d> (<http://www.midi-madagasikara.mg/a-la-une/2016/10/31/projet-d>...)). I adjusted my answer: I revised the date from October 31, 2016 to October 28, 2016 in the box. October 31st is the date the PLF was posted on the Department's website.

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: b. (67)

Sources: October 31, 2016 After the verification of the following link for the body of the Finance Bill:

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf)

Comments: FINANCE BILL No. 037/2016 OF OCTOBER 26, PRESENTING THE FINANCE BILL FOR THE YEAR 2017

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: October 31, 2016 For the Body of the Bill For the Annexes: VOLUME 1: Performance Document October 27, 2016 VOLUME2: Budgetary Documents October 31, 2016 VOLUME 3: Medium term guidelines October 27, 2016

Sources: http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf) (CORPS DU PROJET)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_1.pdf) (Annexe TOME 1)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_2.pdf) (Annexe TOME2)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_3.pdf) (Annexe TOME3)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Verification of the update of the link presentation page of each document made public using the code: javascript: alert (document.lastModified) See the following sources:

Sources: http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf) (BODY OF THE BUDGET)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_1.pdf) (Annex VOLUME 1)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_2.pdf) (Annex VOLUME2)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_3.pdf) (Annex VOLUME3)

Comments: N/A

Government Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

Answer: http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/ (http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/)

Sources: The Body of Bill, in its preamble, contains all useful and necessary information such as the economic context of the current year (2016) and that of the projected year (2017). The Body also presents the budget orientation for the year 2017 by stating revenue projections and expenditures such as salaries, operational costs, investments. Under the section on functioning, the draft first of all lays down the tax measures to be implemented as well as the other special measures taken for the said budget.

Comments: SEE Sources

Government Reviewer

Opinion: Agree with Comments

Comments: The document is also available at http://www.mefb.gov.mg/index.php?option=com_content&view=art...
(http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: All documents are presented in PDF format

Comments: N/A

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: The document is made public, including its annexes [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf) Annex: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_1.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_1.pdf) Annex: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_2.pdf](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_2.pdf) Annex: [http://www.mefb.gov.mg/textes_ \(http://www.mefb.gov.mg/textes_\)lois/DOCUMENTS_BUDGETAIRES/TOM E_3.pdf?](http://www.mefb.gov.mg/textes_(http://www.mefb.gov.mg/textes_)lois/DOCUMENTS_BUDGETAIRES/TOM_E_3.pdf?)
Comments: N/A

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: See previous questions

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: FINANCE BILL No. 037/2016 OF OCTOBER 26, PRESENTING THE FINANCE BILL FOR THE YEAR 2017

Sources: See previous questions

Comments: N/A

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: No citizen version of the budget is neither produced nor available under the EBP (2017 FY)

Comments: The Citizen Budget distributed by the Ministry of Finance and Budget (MFB) as well as the Directorate General of Budgets (DGB) relates to the amended Finance Bill of the year 2016. The MFB and DGB only keep the versions relating to the finance bills in force.

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments**Comments:** A citizen version of the 2017 finance bill has not actually been produced. However, the 2017 finance bill has been presented in a citizen version.**Peer Reviewer****Opinion:** Agree**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."**Answer:** AF 2016**Sources:** Currently: LAW No. 2015/ 050 of December 29, 2015 ON THE FINANCE BILL FOR THE YEAR 2016**Comments:** Update completed**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.**Answer:** December 15, 2015**Sources:** The annexes of this document were published on the same date: Volume 1 and Volume 2 on the same website.**Comments:** N/A**Government Reviewer****Opinion:** Agree with Comments**Comments:** The 2016 Finance bill was voted on December 15, 2015**Peer Reviewer****Opinion:** Disagree**Suggested answer:** Toutes nos recherches pour connaître la date exacte ont été vaines.**Comments:** The date of January 05, 2016 indicated as the date of the approval of the Finance Bill by Parliament is not plausible. Law No. 2015-050 relating to the 2016 finance bill dating from December 29, 2015, the date of approval of the Draft finance bill by Parliament cannot fall after the above mentioned. All our research efforts to find out the exact date has been in vain.**Peer Reviewer****Opinion:** Agree**Researcher response:** The 2016 Finance Bill was passed in Parliament on December 15, 2015 (<http://www.midi-madagasikara.mg/politique/2015/12/16/loi-de-...> (<http://www.midi-madagasikara.mg/politique/2015/12/16/loi-de-finances-2016-adoptee-sans-amendement-a-lassemblee/>)). I changed my answer: I have changed the date from January 5, 2016 to December 15, 2015. October 5 is the date on which the Finance Bill was published on the Ministry's website.**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted

d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: LAW No. 2015/ 050 of December 29, 2015 ON THE FINANCE BILL FOR THE YEAR 2016

Comments: N/A

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: January 05, 2016

Sources: LAW No. 2015/ 050 of December 29, 2015 ON THE FINANCE BILL FOR THE YEAR 2016

Comments: N/A

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: Through an interview with officials of MFB

Sources: LAW No. 2015/ 050 of December 29, 2015 ON THE FINANCE BILL FOR THE YEAR 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

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

Answer: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Sources: The annexed documents are also published at the same time as this Bill

Government Reviewer

Opinion: Agree with Comments

Comments: It is equally available on the website of the Ministry of Finance and Budget at <http://www.mefb.gov.mg> (<http://www.mefb.gov.mg>)

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: Direct link: http://www.mefb.gov.mg/textes_lois/LF2015/Lin%20n%C2%B0%2020...
(http://www.mefb.gov.mg/textes_lois/LF2015/Lin%20n%C2%B0%202015-050%20%20du%2029%20december%202015%20Portant%20Loi%20de%20Finances%20%20for%202016.pdf)

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: In PDF format

Comments: PDF file

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: See website: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Comments: N/A

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: LAW No. 2015/ 050 of December 29, 2015 ON THE FINANCE BILL FOR THE YEAR 2016

Sources: cf. <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Comments: These are the citizen budgets of the amended finance bill for the year 2016 which have been maintained. On the other hand, those of the initial 2016 finance bill can be obtained from the MFB

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: A citizen budget for the initial finance bill for the year 2017 was published early 2017.

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

Answer: FY 2016

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a.

Sources: The Citizen Budget of the initial finance bill for the year 2016 no longer features on the website of the MFB and the DGB. However, the Citizen Budget (CB) for the Amendment 2016 Finance Bill is the fourth CB being published on finance bills according to the Foreword of this document (see the following link.) <https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc...>

(<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc/view>) In fact, since 2014, the MFB publishes a citizen version alongside each new finance bill as is the case with the amended 2015 budget (see annexed file) Citizen Budget for the first half of 2016: <https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc/view>

Comments: The citizen budget of the amended 2016 Finance Bill was published online immediately after its publication of this bill, i.e. on August 03, 2016. The Citizen Budget for the first half of 2016 was published on November 14, 2016 - ---- The Citizen Budget for the initial Finance Bill for the year 2016 has also been published but is no longer available on the website of the MFB ----

Government Reviewer

Opinion: Agree with Comments

Comments: The Citizen Budget for the Amended 2016 Finance Bill should have been the reference to this question and annexed to the document

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The citizen budget based on the initial finance bill of the year 2016 has been presented but has not been published on the website of the DGB or the MFB. However, a hard copy does exist.

Peer Reviewer

Opinion: Agree with Comments

IBP comment: We acknowledge that the government published a citizen version of the 'Amended 2016 Finance Bill'. This is a very good practice and we would encourage governments to publish citizen versions of several budget documents. However, the 'Amended Finance Bill' is not one of the eight key budget documents and is hence not considered here. We also acknowledge that the government has published a citizen's version of the Enacted 2017 Budget on March 7, 2017. According to the OBS methodology, the research cut-off date is December 31, 2016, due to which this document cannot be taken into consideration in this round of the Survey.

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

Answer: n/a

Sources: ***** As a comment only ***** <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) Citizen Budget for the Amended Finance Bill: <https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc...>

(<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc/view>) Citizen Budget for the first half of the year 2016: [https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc / view](https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc/view)

Comments: Paragraph 2 of the BDC relating to the amended 2016 finance bill. In addition, this fourth edition of the Citizen Budget aims at providing the appropriate responses to the reactions and observations of citizens from all walks of life on previous publications: details on the breakdown of figures have been added, some key technical terms have been interpreted in a glossary, the general format of the document has been modified, and an English version of the document is now available.

Government Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

Answer: February 12, 2016 for the initial 2016 finance bill, August 03, 2016 for the amended 2016 finance bill, November 14, 2016 for the 2016 mid-year report

Sources: ***** As a comment only <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) Citizen Budget for the Amended Finance Bill: <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...>
(<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>) Citizen Budget for the first half of the year 2016:
<https://drive.google.com/file/d/> (<https://drive.google.com/file/d/>) [OB02vDPNoR5sFSWFneTBHMHo4RWc/](https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/) view

Comments: Paragraph 2 of the BDC relating to the amended 2016 finance bill. In addition, this fourth edition of the Citizen Budget aims at providing the appropriate responses to the reactions and observations of citizens from all walks of life on previous publications: details on the breakdown of figures have been added, some key technical terms have been interpreted in a glossary, the general format of the document has been modified, and an English version of the document is now available.

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

Answer: On the one hand, by directly visiting the web page of the Directorate General of Budgets (DGB) or by using the java code: javascript: alert (document.lastModified)

Sources: ***** Only as a comment <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) Citizen Budget for the Amended Finance Bill: <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>
(<http://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>) Citizen Budget for the first half of the year 2016:
<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...>
(<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>)

Comments: The problem is that with <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...>
(<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>) we cannot determine the exact date of publication. The result obtained is the date of the day.

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Not Qualified

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: ***** Only as a comment For the year 2016, the Citizen Budget relating to the Amended Finance Bill is available on the following links
<http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) Citizen Budget for the Amended Finance Bill:
<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc...>
(<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc/view>) Citizen Budget for the first half of the year 2016:
<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc...>
(<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc/view>)

Sources: This is the Citizen Budget for the Amended 2016 Finance Bill. Another version relating to the first half of the year 2016 has just been published. Citizen budget for the first half of the year 2016: <https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc...>
(<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMHo4RWc/view>) See attached file

Comments: In addition, this fourth edition of the Citizen Budget aims at providing the appropriate responses to the reactions and observations of citizens from all walks of life on previous publications: details on the breakdown of figures have been added, some key technical terms have been interpreted in a glossary, the general format of the document has been modified, and an English version of the document is now available. First citizen budget for the 2016 mid-year report.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: ***** As a comment only The Citizen Budget (LFR 2016): for the Amended 2016 Finance Bill Report presented to Citizens, budget execution for the 1st half of the year 2016: for the 2016 Mid-year report.

Sources: Paragraph 2 of the BDC relating to the amended 2016 finance bill. In addition, this fourth edition of the Citizen Budget aims at providing the appropriate responses to the reactions and observations of citizens from all walks of life on previous publications: details on the breakdown of figures have been added, some key technical terms have been interpreted in a glossary, the general format of the document has been modified, and an English version of the document is henceforth available.

Comments: First citizen budget for the 2016 mid-year report.

Government Reviewer

Opinion: Agree with Comments

Comments: I think the definition of the mid-year report deserves to be clarified because there seems to be some confusion with the budget execution report in the first half of the year

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: ***** As a comment established in 3 languages (Malagasy, French, English) This document relates to the Amended 2016 Finance Bill and not to the 2017 Draft Finance bill. First Citizen Budget for the Mid-Year Report (first half of the year 2016) has also been published.

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Comments: Paragraph 2 of the BDC relating to the amended 2016 finance bill. In addition, this fourth edition of the Citizen Budget aims at providing the appropriate responses to the reactions and observations of citizens from all walks of life on previous publications: details on the breakdown of

figures have been added, some key technical terms have been interpreted in a glossary, the general format of the document has been modified, and an English version of the document is now available.

Government Reviewer

Opinion: Agree with Comments

Comments: Here, the mid-year report is associated with the Amended finance bill. Is this the case or are they really two different documents?

Peer Reviewer

Opinion: Agree with Comments

Comments: The 2016 Citizen Budget presents in a simplified and pictorial form the country's economic prospects, the main revenue collection and expenditure measures, as well as considerable revenue collected and expenditures.

Peer 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: FY 2016 et FY 2015

Sources: Q4 2015: http://www.dgbudget.mg/index.php?option=com_content&view=article&id=70&Itemid=52) Q1 2016: http://www.dgbudget.mg/index.php?option=com_content&view=article&id=71&Itemid=38) Q2 2016: http://www.dgbudget.mg/index.php?option=com_content&view=article&id=76&Itemid=38) Q3 2016: http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38)

Comments: All 2015 quarterly reports have already been published. The only thing left is the Q4 report for the year 2016 to be presented in 2017

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Budget execution reviews are organized quarterly. Reporting is done at different times but within 3 months after the period being covered.

Comments: See Sources

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time

frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: For Q4 2015: March 30, 2016, For Q1 2016: April 26, 2016, For Q2 2016: August 01, 2016. For Q3 2016: November 07, 2016

Sources: Check last update of the WEB page

Comments: For Q3 2016, the publication of the report took place on November 07, 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: Using the following command in the url of the web page or the displayed PDF file: javascript: alert (document.lastModified)

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) For example for Q3 of the 2016 budget execution http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: For Q2 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=76&Itemid=38) Pour Q3 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38)

Sources: Q2: For Q2 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=76&Itemid=38) For Q3 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38)

Comments: For older links for Q4 2015: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=70&Itemid=52) For Q1 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=71&Itemid=38)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: The documents published are presented in PDF format

Comments: See Sources

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: see http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=71&Itemid=38)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: “Execution Monitoring Documents 4th Quarter 2015” -----> for the 2015 FY “Execution Monitoring Documents 2nd Quarter 2016” -----> for the 2016 FY (Q2) “Execution Monitoring Documents 3rd Quarter 2016” -----> for the 2016 FY (Q3)

Sources: After the quarterly budget review, a report is presented and published online <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)
Example Q3 2016 : http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: FY 2016

Sources: MFB officials are of the opinion that quarterly reviews could be mid-year reviews

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

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

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

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

Answer: d.

Sources: No mid-year review. However, for the year 2016, the Government has proceeded to an amendment of the finance bill.

Comments: BILL No. 2016/ 007 of July 12, 2016 ON THE AMENDED FINANCE BILL FOR THE YEAR 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: Online verification on the website <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) and through interviews with budget officials

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: Not established

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Not published

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: N/A

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The quarterly budget execution reports prepared by the MFB are quite detailed and contain many elements that are normally found in mid-term reports, but no information on the revised projections for the rest of the year.

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: Not established at all. No document fulfilling the requirements of a Mid-Year Report has been produced by the Government at the middle of the year.

Sources: Officials of the MFB

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: Not established

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: FY 2015

Sources: The 2015 Settlement Bill has not yet been established (deadline for the investigation: December 31, 2016)

Comments: Updated after visiting the MFB website http://www.mefb.gov.mg/index.php?option=com_content&view=art...
(http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: . | .

IBP comment: .

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

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

Answer: d.

Sources: See file attached in the previous question

Comments: See file attached in the previous question

Government Reviewer

Opinion: Agree with Comments

Comments: It should be noted that the Organic Law relative to the Finance Bill (LOLF) of Madagascar indicates that the Settlement Act or the Year-End report must be presented during the second year following the execution of the budget concerned - Title II and Article 46 "... The Settlement Act, including the report and explanatory annexes, is first submitted at the bureau of the National Assembly and distributed during the first session of the second year following the implementation of the budget concerned".

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: .

IBP comment: We acknowledge the LOLF. It should however be noted that, according to the OBS methodology, the deadline for publication of the YER is no later than 12 months after the end of the fiscal year to which it corresponds.

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

Answer: n/a

Sources: Main link: http://www.mfb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20ver...
(http://www.mfb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20version%20fran%C3%A7aise.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: . | .

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

Answer: n/a

Sources: n/a

Comments: See previous comments

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: . | .

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

Answer: n/a

Sources: n/a

Comments: see previous comments

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: . | .

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

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

Answer: d.

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Website of the Ministry of Finance

Comments: Researcher: Mise à jour des commentaires, voir commentaires précédents

Government Reviewer

Opinion: Agree with Comments

Comments: The Draft budgets as well as the voted Settlement Acts are published online. A delay in the elaboration of this bill has been noted for several years, but remedial efforts have been made by the Ministry of Finance and Budget. Thus, in recent years, the 2012, 2013 and 2014 Settlement Acts have been passed. The 2015 Settlement Bill is currently online and is scheduled to be voted in the first session of Parliament in the year 2017.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2015 Settlement Bill produced by the Executive to report on the implementation of the 2015 Finance Bill in Parliament was published on the website of the MFB on January 31, 2017, with quite a significant delay.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: YER 2015FY published March 9, 2017

Researcher response: . | .

IBP comment: There is no evidence that the YER 2015 was produced before December 31, 2016 (the OBS research cut-off date). Response changed from 'c' to 'd'.

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: The YER was not produced prior to the research cut-off date (December 31, 2016).

Sources: This document was published late.

Comments: See previous comments

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: n/a

Sources: n/a

Comments: See previous comments and previous answers

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: . | .

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

a. Yes

b. No

Answer: b.

Sources: No citizen budget

Government Reviewer

Opinion: Agree with Comments

Comments: A citizen version of the 2015 Settlement Act is currently under study.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Expected in 2017.

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

Answer: FY 2014

Sources: Report of the Court of Accounts on the 2014 Settlement bill published on December 15, 2016 on the website of the MFB http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810) File details http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20... (http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Comments: A citizen version of the 2015 Settlement Act is currently under study. The document has not however been published on the website of the Court of Accounts which is in that of the Supreme Court of Madagascar Link http://cour-supreme.mg/cour_compte_rapport_loi.php (http://cour-supreme.mg/cour_compte_rapport_loi.php)

Government Reviewer

Opinion: Agree with Comments

Comments: It should be clarified whether this Court of Accounts report on the Settlement Bill is the same as the audit report mentioned here.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: This is a report with observations and recommendations on the proposed Draft finance bill. It can be considered as an audit report.

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

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

Answer: d.

Sources: Published on December 15, 2016 more than 18 months ago Link http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20... (http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: December 15, 2016

Sources: Lien: http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: Using the javascript command: alert (document.lastModified) typed after the URL containing the following link
http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Sources: Online verification and interview with the MFB and the Court of Accounts

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Sources: Principal lien: http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810 Lien contenant le fichier PDF
http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: Principal lien: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810) Lien contenant le fichier PDF http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%2... (http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Comments: PDF file

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The note cannot be "d" since the document has been established. But because the published document is in PDF format, the note should be "c" instead.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Published

Researcher response: The document is in PDF format. Note "c"

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

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

Answer: a.

Sources: Main link: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810) Link containing the PDF file http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%2... (http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Comments: Note "c" The Court presents two main categories of Reports: - The Report on the Settlement Bill (last Report of the 2012 financial year) - The 2014 Public Report: which is a mere catch-up of the reports which should have been produced annually, since 2001. We considered the first category to be an "Audit Report" (Report on the Settlement Bill) because it refers to the Year-End Report i.e. the Settlement Bill.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Main link: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810) Link containing the PDF file

http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20...
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: REPORT No.02/16 / RAP / ADM / APA OF NOVEMBER 30, 2016 ON THE DRAFT SETTLEMENT BILL FOR THE YEAR 2014 -

Sources: Main link: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810) Link containing the PDF file http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20...
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Comments: See previous comments

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: No information was found on this subject

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: DG Taxes: <http://www.impots.mg/en> (<http://www.impots.mg/en>) DG Customs: <http://www.douanes.gov.mg/> (<http://www.douanes.gov.mg/>) DG Treasury: <http://www.tresorpublic.mg/> (<http://www.tresorpublic.mg/>) Court of Accounts: http://cour-supreme.mg/cour_compte_rapports.php (http://cour-supreme.mg/cour_compte_rapports.php)

Comments: Links on the first 3 sites (other than the Court's) are available on the home page of the website of the MFB

Government Reviewer

Opinion: Agree with Comments

Comments: In addition to the sites listed above, do not forget the website of the Directorate General of Budgets www.dgbudget.mg (<http://www.dgbudget.mg>)

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: This document type does not exist for the current exercise.

Comments: This is actually one of the problems faced when budget execution is being monitored.

Government Reviewer

Opinion: Agree with Comments

Comments: These sites provide budget information on specific subjects. For example: - the website of the Directorate General of the Treasury (www.tresorpublic.mg (<http://www.tresorpublic.mg>)) regularly produces the debt statistical report, the global operation of the treasury (TOFE) over recent periods - the website of the Directorate General of Customs (www.douanes.gov.mg (<http://www.douanes.gov.mg>)) produces recent accounts of customs receipts and foreign trade in general - ...

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Quarterly reports on budget execution have been available online since 2013 (http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=76&Itemid=38))

IBP comment: The revenue and expenditure data files should be in a machine readable format, and not in pdf. The quarterly reports mentioned are in pdf format, hence not machine-readable.

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: <http://www.mefb.gov.mg> (<http://www.mefb.gov.mg>) <http://www.dgbudget.mg> (<http://www.dgbudget.mg>)

Government Reviewer

Opinion: Agree with Comments

Comments: Generally, these files are available in PDF version

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Budget execution data are available online at the end of each quarter. The available data have been archived since 2013.

IBP comment: The response should be 'b': The revenue and expenditure data files should be in a machine readable format, and not in pdf (cf. GQ-1b). The quarterly reports mentioned are in pdf format, hence not machine-readable. Changed response from 'a' to 'b'.

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: <http://www.mefb.gov.mg/> (<http://www.mefb.gov.mg/>) http://www.dgbudget.mg (http://www.dgbudget.mg)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: On the website of the DGB (<http://www.dgbudget.mg> (<http://www.dgbudget.mg>)), a report meant for citizens on the mid-year implementation of the budget as well as the citizen budget have many graphics that help simplify the access and analysis of information.

IBP comment: This question is specifically referring to the websites/portals that were assessed in the two previous questions (GQ-1b and GQ-1c). The citizen's budgets are assessed in questions CB-1 to CB-8 (Section 1) and questions 64-67 (Section 3). Answer b applies.

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

- a. Yes
- b. No

Answer: b.

Sources: Organic Law No. 2004/007 of July 26, 2004 on Finance Bills (LOLF) is a reference in the field of public finance management, but does not develop questions on transparency and participation.

Comments: N/A

Government Reviewer

Opinion: Agree with Comments

Comments: The strategy for the modernization of the management of public finance by 2025 has just been adopted in 2016. It is available on the website of the Ministry of Finance and Budget (www.mefb.gov.mg (<http://www.mefb.gov.mg>)). It does not devote a specific section on budget transparency but contains points that reflect this aspect, particularly in budget preparation.

Peer Reviewer

Opinion: Agree with Comments

Comments: Besides Organic Law No. 2004/007 of July 26, 2004 on Finance Bills (LOLF), it is necessary to add Law No. 2004-009 of July 26, 2004 on the Code of Public Contracts which deals with transparency in the procurement of public contracts, as well as a regulatory text Decree No. 2006 -343 establishing the Code of Ethics for Public Contracts. But no law on access to information or citizen participation has been found.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: They have laws and regulations that are published on the website of the MEFB (http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=183&Itemid=67))

IBP comment: We acknowledge that laws are in place as mentioned by the researcher under "Sources" and the government and other Peer Reviewer in their comments. However, as explained under "Sources", they do not contain specific provisions for budget transparency and/or participation. Answer 'b' applies.

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: Article 11 of the Constitution of the 4th Republic of M/car

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: It is necessary to add Law No. 2004-009 of July 26, 2004 on the Code of Public Contracts which deals with transparency in the procurement of public contracts,

Peer 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: a. (100)

Sources: In volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 presenting the finance bill for the year 2017, the administrative units representing all expenditures are presented. See Annex 6 Within an institution or a ministry, expenditures are allocated for each operational service.

Comments: For example, within the Institution of the Presidency of the Republic (Page 1 of 121 in Annex 6 of VOLUME 2) 01 PRESIDENCY OF THE REPUBLIC there are services such as: - 00-01-0-010-00000 DIRECTORATE OF THE CIVIL CABINET 4,670,000 (thousand ariary) - 00-01-0-281-00000 PRESIDENTIAL GUARD 867, 309 (thousand ariary) etc.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: In essence, budgetary documents show the operational activity service code (SOA), which corresponds to the administrative section of the budget structure.

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: a. (100)

Sources: Similarly, in volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 presenting the finance bill for the year 2017, all expenditures are presented for each operational unit. See Annex 4 Functions are defined hierarchically in the administrative structures: Ministry or Institution-Mission Program.

Comments: Since 2004, the LOLF has allowed the gradual abandonment of a resource-based budget in favor of a planned-program budget. For the 2017 Draft Budget, within an administrative unit, missions and programs are specified. The name of each program indicates the Program objective. Example (Page 1 of 61 Annex 4 VOLUME 2): In the structure of the Presidency of the Republic, there are a number of different programs that are considered to be functions within this institution, namely: - 001 Administration and Coordination, 201 connected Infrastructure 401 rural Development 501 Health family-Planning and the fight against HIV / AIDS, 801 National Solidarity

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The reformation of the 2009 budget structure includes, in the analytical part, an operational allocation of 4 characteristics. This is independent of Administrative charges that may vary over time. It consists of a Main function, a sub function and a function.

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: The functional classification is not consistent with international standards. See document Volume 2

Comments: For the Government of Madagascar, institutions or ministries are the grouping of structures, while at the international level, the major functions can group the powers of the institutions / ministries. Example: In the system proposed by the United Nations, Economic Affairs incorporates: General Economic Affairs, Labor and Trade, Agriculture, forestry, fishing, energy and oil resources, Mining, construction and crafts, transportation, communication, and other industries, etc.

Government Reviewer

Opinion: Agree with Comments

Comments: Whereas, in the last PEFA evaluation in 2013 (available on the website www.mefb.gov.mg (<http://www.mefb.gov.mg>)), Madagascar's budget classification was deemed consistent with the Classification of the Functions of Government (COFOG) reiterated by MSFP 2001 of the IMF. The functions are coded in four characters following a three (03) level system: the functional division (main function) coded using two characters; the functional group (function) which is a subgroup of the main function is coded using three (03) characters where the first two are the codes of the main function; and the classes (sub-functions) which are subgroups of the functional group are coded using four (04) characters where the first three are the code of the functional group.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- 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: In Volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 establishing the finance bill for the year 2017, expenditures are presented by economic classification. See Annex 4:

Comments: In the summary, Page 1 of 2 of Annex 4 of VOLUME 2 Expenditures are classified first by the main categories (i.e. general budget of the State, Annexed Budget, etc.) in which we have for example: Current operations - public debt, current Operations - balance, current off-balance, structural current transactions, investment transactions (PIP) etc.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The budget documents show present expenditures by economic categories which covers the entire budget. However, budget annexes do not provide a breakdown by economic category for each ministry or program.

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: a. (100)

Sources: In Volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 establishing the finance bill for the year 2017, expenditures are consistent with public finance statistics (SFP) of the International Monetary Fund (IMF) 2001 See. Annex 4:

Comments: Regardless of the codes used by the SFP of the IMF (class 2), the nature or purpose of expenditures are consistent with international standards

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The general categories of classification are compatible but their detailed presentations differ.

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: a. (100)

Sources: In volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 presenting the finance bill for the year 2017, programs representing all expenditures are presented. See Annex 4:

Comments: Below the summary of Annex 4 (page 1 of 61), the presentation structure is: Ministry or Institution-Mission-Program example: 01 PRESIDENCY OF THE REPUBLIC (it's an INSTITUTION) 010 PRESIDENCY OF THE REPUBLIC (MISSION) 001 Administration and Coordination (PROGRAM)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: In practice, the budgetary documents present the program which includes appropriations for the implementation of an action or a coherent set of actions within the same ministry and which are associated with specific objectives defined in terms of general interest and the expected results and subjected to an assessment pursuant to the provisions of Article 9 Paragraph. 3 of the LOLF).

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: a. (100)

Sources: In Volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 establishing the finance bill for the year 2017, See Annex 4 and 6

Comments: Presentation of expenditure estimates for the years 2018 and 2019

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: In Volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 establishing the finance bill for the year 2017, See Annex 4

Comments: Expenditure estimates for the years 2018 and 2019

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- 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: In volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 presenting the finance bill for the year 2017, individual tax sources making up the entire tax revenue are not presented. See Annex 3 and 5

Comments: Revenue projections are not presented in detail. For example in page 7 of 24 in Annex 3, reference was only made to Tax Revenue with no specifications such as VAT

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- 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: In volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 presenting the finance bill for the year 2017, individual sources of non-tax revenues are not presented. See Annex 3 and 5

Comments: For example in page 7 of 24 in Annex 3, reference was only made to non-tax revenue with no further specification.

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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: a. (100)

Sources: In volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 presenting the finance bill for the year 2017, revenue categories are not presented. See Annex 3 and 5 of Draft Bill No. 037/2016 of October 26, 2016 presenting the finance bill for the year 2017, Article 4 (** Page 136 ****) provides a table showing the various revenue categories but only for the year 2017

Comments: No summary table of revenue categories, one must go through the records of Institutions / Ministry

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: The summary of revenue projections contained in Annex 3 does present revenue projections for 2018 and 2019 under two main categories namely tax revenues and non-tax revenues.

Peer Reviewer
Opinion: Agree

Researcher response: I agree with the statement that revenue projections for 2018 and 2019 are presented under two main categories namely tax revenues and non-tax revenues (VOLUME 3). As a result, I am changing my answer from "b" to "a"

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: In volume 2 document annexed to the Draft Bill No. 037/2016 of October 26, 2016 presenting the finance bill for the year 2017, individual sources of non-tax revenues are not presented for 2018 and 2019. See Annex 3 and 5 of Draft Bill No. 037/2016 of October 26, 2016 presenting the finance bill for the year 2017, Article 4 (Page 136) provides a table showing the various revenue categories but only for the year 2017.

Comments: Revenue sources are indicated globally for each institution / ministry but not presented in detail. Example (Page 7 of 124 Annex 3 VOLUME 2): Non-tax revenue, Non-tax revenue for 2018 and 2019.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: In Draft Bill No. 037/2016 of October 26, presenting the finance bill for the year 2017, the payment of interest on the debt for the financial year is shown in Page 24. In Volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 establishing the finance bill for the year 2017, two loan estimates are presented. A) - Regarding net new loans required during the budget year, see Annex 12: external funding projections B) - With regards to the total debt stock, refer to Annex 14 (the Medium term debt Strategy) in this document, Annex 1 (page 27) presents a structure of the debt of the Central Government (estimated till the end of December 2016)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: In Volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 relating to the 2017 Finance bill, information beyond the key aspects of the total composition of the debt stock are presented. The composition of the public debt is indicated in Annex 14 (the Medium term debt Strategy) in this document, Annex 1 (page 27) presents a structure of the debt of the Central Government (estimated till the end of December 2016)

Comments: Annex 14 (the Medium Term Debt Strategy) presents very rich and detailed information, but also very technical on various scenarios related to loan strategies.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: a. (100)

Sources: The macroeconomic assumptions are indicated in different sources: Draft Bill No. 037/2016 of October 26, 2016 relating to the 2017 finance bill (see explanatory memorandum) Volume 1 Annex of this Draft Bill

Comments: In VOLUME1 Annexed document 1: Report defining the general conditions Economic and Financial Situation for the year 2017/ 2019 provides more detailed information on the subject.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- 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: c. (33)

Sources: One can quote as source: Volume 1: Annex 1: Report defining the general conditions of the Economic and Financial Situation for 2017/ 2019, particularly from part II. ECONOMIC AND FINANCIAL PROSPECTS FOR 2017 (Page 9)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Annex to the economic and financial prospects specifies the macroeconomic assumptions but does not specify under, the analysis section, the impact on the macroeconomic and fiscal balance of a change in these assumptions.

Researcher response: Note "c". despite the macroeconomic assumptions, the analysis of adequate sensitization has not been specified.

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: b. (67)

Sources: Annex 11 of VOLUME 2 of Draft Bill No. 037/2016 of October 26, 2016 establishing the 2017 Finance Bill BUDGETARY IMPACT OF NEW MEASURES OF THE 2017 Finance Bill

Comments: However Note b) is attributed due to the lack of explanatory notes on these impacts

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: b. (67)

Sources: Annex 11 of VOLUME 2 of Draft Bill No. 037/2016 of October 26, 2016 establishing the 2017 Finance Bill BUDGETARY IMPACT OF NEW MEASURES OF THE 2017 Finance Bill

Comments: Due to the absence of explanatory notes on the impacts to revenue, the note b) has been awarded

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: In Volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 establishing the finance bill for the year 2017, expenditures are presented using these three classifications. See Annex 4 and 6

Comments: This is for example the case of the column showing projections for the Amended 2016 Finance Bill.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: It should however be noted that the functional classification used is consistent with COFOG standards.

Peer Reviewer

Opinion: Agree with Comments

Comments: The presentation of expenditures for the year N-1 is performed according to these classifications, based on the LFR.

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: a. (100)

Sources: In Volume 2 Annex to Draft Bill No. 037/2016 of October 26, 2016 establishing the finance bill for the year 2017, expenditures are presented by individual programs. See Annex 4 and 6

Comments: A column was provided for the 2016 LFR

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Updating of estimates by the 2016 LFR

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Presentation limited to AB-1

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The only figures relate to the revised ceilings in the LFR of annuity N-1, which may be far from the actual level of implementation. The final amount implemented N-2 could be integrated into these annexes for reference purposes.

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: Presentation limited to AB-1

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: None

Government Reviewer

Opinion: Agree with Comments

Comments: the question should be rephrased as follows: In the Draft budget of the executive or any other appended supplementary budget document, which earlier period covers expenses reflecting the actual results? Propose AB-1 from the choices.

Peer Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: In Volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 establishing the finance bill for the year 2017, revenue estimates are presented. See Annex 3 and 5

Comments: See Page 3 of 24 of Annex 3 VOLUME 2, it was specified as non-tax revenue and tax revenue for the 2016 LFR

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: No individual sources for AB-1

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

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

Answer: a. (100)

Sources: Presence of a column showing data from the 2016 LFR

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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: Presentation limited to AB-1

Government Reviewer

Opinion: Agree with Comments

Comments: Also propose AB-1 from the choices in the questionnaire

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Presentation limited to AB-1

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Limited up to AB-1

Government Reviewer

Opinion: Agree with Comments

Comments: Propose AB-1 from the choices in the questionnaire

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No debt statement from AB-1

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The 2017 budgetary documents in its Annex 14 presents “The debt strategy for the medium term 2017-2019”. This strategic document shows external and domestic public debt estimates, the debt structure and distribution of the debt stock by the interest rates up to the end of 2016.

Peer Reviewer

Opinion: Agree

IBP comment: We acknowledge that this information is contained in the document “2017-2019 medium-term debt strategy” cited by the Peer Reviewer. This Section, however, analyzes only information contained in the EBP document and its annexes. Answer 'd' applies.

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: Presentation limited to AB-1

Government Reviewer

Opinion: Agree with Comments

Comments: Propose AB-1 from the choices in the questionnaire

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: c. (33)

Sources: In Volume 2 document annexed to Draft Bill No. 037/2016 of October 26, 2016 establishing the finance bill for the year 2017

http://www.mefb.gov.mg/textes_lois/PLFI2017/TOME%20II%20SUIT...

(http://www.mefb.gov.mg/textes_lois/PLFI2017/TOME%20II%20SUITE.pdf) For VOLUME 2: See Annex 8 TRADING ACCOUNT PROJECTIONS FOR 2017 CPR Assurance and Pension Fund CRCMs Civil and Military Pension Fund For VOLUME II (Continuation) See Annex 16 with the distribution of subventions allocated to municipalities in the year 2017

Comments: According to the Guide to Transparency in Public Finances, we can decipher 4 categories of extra-budgetary funds - cash transactions of state agencies (Pension Plan of state personnel and military officials) - Grants and transfers to decentralized local authorities and public institutions - deposits corresponding amounts such as cash deposit accounts that are held by the public Treasury of the liquid assets of public institutions with the approval of the Minister of Finance - special funds that can freely be used by directors of institutions.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: No presentation in a standard form

Comments: The notion of extra-budgetary funds is not even known to the public, this is due to the unclear presentation of accounts in that regard.

Government Reviewer

Opinion: Agree with Comments

Comments: This integration of extra-budgetary funds into the general budget is very important

Peer Reviewer

Opinion: Agree

Peer 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: b. (67)

Sources: http://www.mefb.gov.mg/textes_lois/PLFI2017/TOME%20II%20SUIT...
(http://www.mefb.gov.mg/textes_lois/PLFI2017/TOME%20II%20SUITE.pdf) See. Annex 16

Government Reviewer

Opinion: Agree with Comments

Comments: The question should specify the types of transfers involved

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Annex 16 Volume 2 of the budgetary documents for the 2017 Finance Bill provides a detailed account of subventions sent to each municipality, but has no analysis.

Peer Reviewer

Opinion: Agree with Comments

Comments: Does Annex 16 contain all allocations and transfer made to decentralized entities?

Researcher response: I agree with the examiner. A detailed account of subventions sent to each municipality is presented but with no analysis. Note "b"

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: Volume 1 of document annexed to Draft Bill No. 037/2016 of October 26, 2016 relating to the finance bill for the year 2017 see Annex 2: Performance Document

Comments: Page 1 of 117 Annex 2 of VOLUME 1

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Section 2 of Volume 1 of the budgetary documents which presents performance indicators used for each program together with their target values cannot be equated to an alternative presentation of expenditure as interpreted by OBS.

Peer Reviewer

Opinion: Agree with Comments

Comments: It is basically an analysis of the performance of certain public policies

Researcher response: Answer "d" instead of "c". Indeed, the Performance Indicators together with their target values cannot be equated as an alternative presentation of expenditures as interpreted by OBS.

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: Draft Bill No. 037/2016 of October 26, presenting the finance bill for the year 2017 Page 18

Comments: In page 18 of the 2017 Draft Bill, it generally indicates all transfers and subventions

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Draft Bill No. 037/2016 of October 26, 2016 relating to the 2017 Finance Bill Page 18 The paragraph on “Transfers and subventions” on page 18 of the 2017 Finance Bill gives the total budgeted under this expenditure category and justifies its evolution compared to figures of the previous year. However, no transfer projections meant for public companies was presented.

Peer Reviewer

Opinion: Agree

Researcher response: I agree with the examiner. The Paragraph “Transfers and subventions” gives the total amount, yet it does not include transfer projections for public companies. I have changed the answer from “b” to “d”

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: Draft Bill No. 037/2016 of October 26, 2016 relating to the 2017 Finance Bill Page 18 of subventions

Comments: No information on the benefits of subsidizing public companies such as JIRAMA (water and electricity distribution). Besides the IMF recommended to the State not to use subventions regardless of the sector: public or private.

Government Reviewer

Opinion: Agree with Comments

Comments: The term “quasi-budgetary” must be illustrated upon for clarification when used in questions

Peer Reviewer

Opinion: Agree

Peer 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: Draft Bill No. 037/2016 of October 26, presenting the budget for the year 2017 Page 24

Comments: No information on state assets (Current Treasury Account with the Central Bank) From page 24 of the 2017 Draft Bill, a global presentation of the state’s equity contributions in public companies and its contributions to international organizations amounted to 197.4 billion Ariary. We do not know which portion shall be allocated for equity contributions. There is no document that shows the total value of state contributions in companies.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=104&Itemid=38) The Government does not carry out any heritage accounting.

Comments: MISSIONS & RESPONSIBILITIES of the Directorate of Malagasy State Property In accordance with the provisions of Decree No. 2012 - 045 of January 17, 2012 defining the responsibilities of the Minister of Finance and the Budget and the general organization of the ministry: The latter shall be responsible for the management of movable and immovable state properties, including finances. The Directorate of State Property has four service units: Central Service for Administrative Garages; Government Housing Service Unit; Government Equipment Service Unit; Transportation and Indemnity Service Unit.

Government Reviewer

Opinion: Agree with Comments

Comments: Juste pour observations par rapport aux réponses proposées : il est indiqué que le gouvernement ne détient pas de comptabilité du patrimoine. Il faudrait justifier cette réponse proposée par rapport aux réelles attributions de la Direction du Patrimoine de l'Etat. Peut-être que cela existe mais pas avec des informations exhaustives et ne sont pas publiées.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No pending amounts which are payable have been identified.

Government Reviewer

Opinion: Agree with Comments

Comments: Generally, these arrears are accompanied by staggering payment schedules. It should be specified in the question or in the guide if the presentation of the payment schedule is also necessary.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments

proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

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

Answer: c. (33)

Sources: Draft Bill No. 037/2016 of October 26, presenting the draft finance bill for the year 2017, See provisions of Article 17 (page 142)
Comments: The second paragraph of Article 17 of the Draft Bill simply stated that: ".../ .. The maximum amount of loan guarantees that could be granted by the State is set at 340 billion Ariary. In consideration of the guarantee provided, the Treasury is authorized to collect a fee from all new guarantee recipients ./ .. No additional information has been provided whereas such actions can leave the state indebted if the loans are not reimbursed by the entities benefiting from this financial privilege.

Government Reviewer

Opinion: Agree with Comments

Comments: The manner in which this question is posed is more understandable than the other questions because it provides examples and further clarifications on technical terms.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No information was found on this subject
Comments: See explanation of the previous question

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: In the annex of VOLUME 1 of Draft Bill No. 037/2016 of October 26, 2016 relating to the 2017 Finance Bill. See Page 14

Comments: Why give note "B" Because the document cites the IMF funding while other donors and PTF also provided financial assistance to the Government.

Government Reviewer

Opinion: Agree with Comments

Comments: I agree with the note b, but not convinced by the reply given as justification. In Volume 2 of the 2017 Draft Finance Bill: - - Annex 9 states the amount of subventions, external loans and other public loans meant for Public Investment Programs - Annex 12 presents external funding projections per donor and following a list of aid agreements regardless of the type of aid: financial, drawings on external loans. Maybe the French translation of the question could be improved upon: specify "assistance" by stating if it is in the form of "donations, loans ..." and specify the type of "donors" if they are "technical and financial partners" or "donors". Indicate if assistance in kind can have an equivalent cash exchange value or not.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: What is the reference in the assistance report?

Researcher response: " This is a source error. Instead of Volume 1 read the following link: Correct: instead of Volume 1, it is Volume 2: Annex 10 Public Debts http://www.mefb.gov.mg/textes_lois/LF-2017/TOME2.pdf (http://www.mefb.gov.mg/textes_lois/LF-2017/TOME2.pdf) See comments

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: c. (33)

Sources: Draft Bill No. 037/2016 of October 26, presenting the budget for the year 2017 Page 9 (local taxes) Page 11 (customs revenue)

Comments: Why note "c" Presence of a statement of intent or basic policy ==> ensure economic recovery and protection on the Environment (OK) A list of intended beneficiaries = No An estimate of lost revenue = A drop in DA Tax rates on new vehicles to 5% (loss of 1,745 million MGA); Estimates are only for this section.

Government Reviewer

Opinion: Agree with Comments

Comments: Annex 11 "Impact of new measures" also provides additional information on these tax expenditures but many key features are not presented

Peer Reviewer

Opinion: Agree with Comments

Comments: Tax expenditure estimates are not actually mentioned in the state budget. Only estimates of some losses due to a number of exemptions are presented in the draft finance bill.

Peer Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: VOLUME 2 of the initial 2017 Draft Finance Bill See Annex 4

Comments: All resources other than 10 RPI (Internal own resources) are allocated resources, example (Page 1 of 2 of Annex 4 of VOLUME2) financing such as: 20 DTI (Import Duties and Taxes) 30 VAT (Value Added Taxes) 40 FCV or 60 SUB (External Subventions)

Government Reviewer

Opinion: Agree with Comments

Comments: The types of revenue assigned should be mentioned in the question and not only in the guide

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The documents listed do not constitute a comprehensive analytical inventory of allocated resources (list and coding of taxes subject to allocation) or a summary of their uses (summary and amount per allocation).

Researcher response: I stand by note "b" since all funds other than 10 are specified (that is from 20 to 70). I took only one example from the comments. No analysis on the narrative mode is provided (note b).

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: a. (100)

Sources: Draft Bill No. 037/2016 of October 26, presenting the budget for the year 2017, Page 6 - 7 - 8

Comments: Example See. Page 6 on Financial and budgetary commitments of the State

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- 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: c. (33)

Sources: In Volume 1 document annexed to Draft Bill No. 037/2016 of October 26, 2016 establishing the finance bill for the year 2017

Comments: As from page 9 II. FINANCIAL AND ECONOMIC PERSPECTIVES FOR THE YEAR 2017 Assorted charts of detailed analysis and the actual economic situations have been presented.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The multi-annual implications of Governmental policies and new measures could be elaborated upon. The budgetary impact is only assessed for the 2017 annuity (Annex 11)

Researcher response: I agree because we are referring to a multi-annual period. But the example that I took or the one cited by the examiner, mainly concerns the year 2017. Note "c"

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: None

Government Reviewer

Opinion: Agree with Comments

Comments: The question is not clear, more light should be thrown on the meaning of "purchase of inputs". Even the guide is not clear

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Draft Bill No. 037/2016 of October 26, presenting the Finance Bill for the year 2017, see Annex 2: Performance Document

Comments: See Annex 2: Performance Document is the document that lays down objective indicators that have to be attained

Government Reviewer

Opinion: Agree with Comments

Comments: Same remark as for question 49

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Volume 1 - Draft Bill No. 037/2016 of October 26, 2016 presenting the Finance Bill for the year 2017, performance objectives are attributed to all non-financial data on income.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Volume 1 of Draft Bill No. 037/2016 of October 26, 2016, presenting the Finance Bill for the year 2017, See Page 11 The government is implementing a comprehensive policy. It has no specific program for a particular class of the population.

Comments: On page 11 of VOLUME1, specifically under title B. Changes in Public Finances for the year 2017, it was stated that "the primary purpose of public finances is to increase its budgetary room to allow for the implementation of priority actions contributing to sustainable poverty reduction". In other words, it is through economic and social development that vulnerable populations would be able make a better living.

Government Reviewer

Opinion: Agree with Comments

Comments: This question could be merged with question 47

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)
Annex 2 : Calendar for the Preparation of the 2017 Finance Bill

Comments: In Annex 2 of this document, a calendar was presented, but the document itself was only published online on 09/11/2016. This date is obtained by entering the javascript code: alert (document.lastModified) after having typed the link http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: I do not agree with the allocation of "note c", but would go for an "a" or "b" instead. This pertinent aspect in the question is the presentation of the calendar to the public and not the time of its publication. The question must therefore specify the availability and comprehensiveness of the calendar, but also set the deadline for its publication.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: There is however a communication unit established early enough in the process, which sets deadlines and main elements of these procedures.

Researcher response: Note "a", I agree with the answer provided by the examiner. The pertinent aspect in the question is the presentation of the calendar to the public and not the time of its publication as I had earlier understood.

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: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Updated effected with a note "c" instead of a note "b" The absence of interest rates is the reason why note "b" was given.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Budgetary documents contain two main documents (report defining the general conditions of the economic and financial situation from 2017 to 2019 Annex I of Volume 1, and the Medium Term Debt Strategy – Annex 14 of VOLUMEII) which provide information on projections in the evolution of main macroeconomic indicators of the real sectors - monetary, public and external finances). This information considerably goes beyond the four indicators required by OBS and which are listed above.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The key assumptions are elaborated upon.

IBP comment: As defined in Section 1 of this questionnaire, the Pre-Budget Statement was published on November 9th, 2016, which is 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the PBS will be scored '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: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: An example of prioritization (Page 7) Currently, the elaboration of a modernization strategy for Public Finance Management come 2024, accompanied by three-year plan running from 2016 to 2018 is underway. Relevant reforms aimed at increasing the level of internal revenue and improve on the efficiency and transparency of public expenditure, based on the sectorial priorities of the Nation Development Plan (NDP 4.1. Priority Measures for Tax and Customs Administrations 4.2. Priority Measures for Public Expenditure

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: In the Guidelines of the 2017 draft finance bill, the main priorities that will govern the elaboration of the draft budget are set by sector, but there is no estimate of the total expenditure necessary for the implementation of each priority.

Peer Reviewer

Opinion: Agree with Comments

Comments: The draft budget (Guidelines) was published after the presentation of the Budget in Parliament.

IBP comment: As defined in Section 1 of this questionnaire, the Pre-Budget Statement was published on November 9th, 2016, which is 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the PBS will be scored 'd' (or 'b' for two-choice questions).

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

a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

b. (67) Yes, the core information is presented for the government's revenue policies and priorities.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the government's revenue policies and priorities is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: An example of prioritization (Page 7) Currently, the elaboration of a modernization strategy for Public Finance Management come 2024, accompanied by three-year plan running from 2016 to 2018 is underway. Relevant reforms aimed at increasing the level of internal revenue and improve on the efficiency and transparency of public expenditure, based on the sectorial priorities of the Nation Development Plan (NDP 4.1. Priority Measures for Tax and Customs Administrations 4.2. Priority Measures for Public Expenditure

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: In the Guidelines of the 2017 draft finance bill, the main priorities of tax and custom revenue are presented, but there is no estimate of the total revenue necessary for the implementation of each priority.

Peer Reviewer

Opinion: Agree

IBP comment: As defined in Section 1 of this questionnaire, the Pre-Budget Statement was published on November 9th, 2016, which is 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the PBS will be scored 'd' (or 'b' for two-choice questions).

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: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf) See See Page 11 PAGE ON MEDIUM TERM BUDGET FRAMEWORK for 2017- 2019

Comments: Note c) is given - In fact, the document only provides the amount of net new loans required during the budget year. See See Page 11 PAGE ON MEDIUM TERM BUDGET FRAMEWORK for 2017- 2019

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Information on debt are not provided in the Guidelines. But however they are presented in annexes to the Finance Bill.

Peer Reviewer

Opinion: Agree

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: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf) See MEDIUM TERM BUDGET FRAMEWORK for 2017- 2019 in PAGE 11

Government Reviewer

Opinion: Agree with Comments

Comments: The note given here should be an "a". This is because the document presented actually details the overall multi-annual expenditure. Which is what is required as per the Guide.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The multi-annual expenditure estimates are presented in the medium-term budget framework for 2017-2019 contained in the Guidelines of the 2017 Finance Bill.

Peer Reviewer

Opinion: Agree

IBP comment: As defined in Section 1 of this questionnaire, the Pre-Budget Statement was published on November 9th, 2016, which is 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the PBS will be scored 'd' (or 'b' for two-choice questions).

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: According to the document VOLUME 2 Annex to the initial 2016 finance bill, expenditure estimates were made under three classifications (administrative, economic or operational). Link: http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%20201...

([http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf))

Comments: We used the initial 2016 Finance Bill See Annex 4 and Annex 6 of this document.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: According to Volume 2 of the document annexed to the 2016 finance bill, the approved Budget presents these expenditure estimates for programs representing less than two thirds of total expenditure. Link: [http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf)

Comments: We used the initial 2016 Finance Bill See Annex 4 of Volume 2

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: According to Volume 2 of the document annexed to the initial 2016 finance bill, the approved Budget presents revenue estimates for each category. Link: [http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf)

([http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf))

Comments: We used the initial 2016 Finance Bill See Annex 3 and Annex 5 of VOLUME 2 on revenue

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: According to Volume 2 of the document annexed to the initial 2016 finance bill, the approved Budget does not present individual revenue sources. Link: http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%20201...
([http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf))

Comments: We used the initial 2016 finance bill As in previous sections, the note "d" is assigned given that the revenue sources mentioned are general sources: Tax and Non-tax revenue.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: For the debt burden see Page 12 of the initial 2016 finance bill. Lien: http://www.mefb.gov.mg/textes_lois/LF2015/Loi%20n%C2%B0%2020...
(http://www.mefb.gov.mg/textes_lois/LF2015/Loi%20n%C2%B0%202015-050%20%20du%2029%20d%C3%A9cembre%202015%20Portant%20Loi%20de%20Finances%20%20pour%202016.pdf) for loans see VOLUME 2 of the amending 2016 finance bill, (Annex 13 - external Financing projections for 2016-2018) Link: http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%20201...
([http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf)) http://www.dgbudget.mg/images/stories/pdf/LFR_2015/TOME_2_A%...
(http://www.dgbudget.mg/images/stories/pdf/LFR_2015/TOME_2_A%20N%20N%20E%20X%20E%20S_LFR%20N%C2%B02016_007.pdf)

Comments: The note "b" has been assigned as the total debt stock at the end of the fiscal year is not determined

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

e. Not applicable/other (please comment).

Answer: d.

Sources: THE AMENDED 2016 CITIZEN BUDGET WAS NOT TAKEN INTO ACCOUNT

Comments: This budget is no longer available on the website

Government Reviewer

Opinion: Agree with Comments

Comments: The score and the rationale of the answer is not clear

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Citizen Budget has been published and contains very detailed information.

IBP comment: As defined in Section 1 of this questionnaire, we acknowledge that the government has published a citizen's version of the Enacted Budget 2017 on March 7th, 2017. According to the OBS methodology, the research cut-off date is December 31st, 2016, due to which this document cannot be taken into consideration in this round of the Survey. As defined in Section 1, the Citizen's Budget is considered 'not publicly available' according OBS methodology, due to which all questions concerning the CB will be scored 'd' (or 'b') for two-choice questions.

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: This document is not available today

Comments: The CB was published but was no longer available at the time of the evaluation

Government Reviewer

Opinion: Agree with Comments

Comments: Same comment as for the previous question

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Citizen Budget has been published and is accessible. It was published over the internet and hard copies were distributed to civil society.

IBP comment: As defined in Section 1 of this questionnaire, we acknowledge that the government has published a citizen's version of the Enacted Budget 2017 on March 7th, 2017. According to the OBS methodology, the research cut-off date is December 31st, 2016, due to which this document cannot be taken into consideration in this round of the Survey. As defined in Section 1, the Citizen's Budget is considered 'not publicly available' according OBS methodology, due to which all questions concerning the CB will be scored 'd' (or 'b') for two-choice questions.

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: The executive failed to lay down mechanisms to identify public needs for budget information in the Citizen Budget.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Mechanisms set up with assistance from UNICEF

Researcher response: I do not agree with the examiner. This shall be based on the needs of the public (citizens, civil society and not PTFs).

IBP comment: As defined in Section 1 of this questionnaire, we acknowledge that the government has published a citizen's version of the Enacted Budget 2017 on March 7th, 2017. According to the OBS methodology, the research cut-off date is December 31, 2016, due to which this document cannot be taken into consideration in this round of the Survey. As defined in Section 1, the Citizen's Budget is considered 'not publicly available' according to OBS methodology, due to which all questions concerning the CB will be scored 'd' (or 'b') for two-choice questions.

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: c. (33)

Sources: In-year reports: The budget execution for the 3rd quarter is no longer accessible by the public. Nevertheless, an electronic copy was archived.

Comments: Note "c" is due to the existence of an electronic version

Government Reviewer

Opinion: Agree with Comments

Comments: The answer to this question should be "b" because the citizen versions of the Finance Bill (approval) and of budget execution (execution) are available

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Published for at least two phases: approval - execution

IBP comment: As defined in Section 1 of this questionnaire, we acknowledge that the government has published a citizen's version of the Enacted Budget 2017 on March 7th, 2017. According to the OBS methodology, the research cut-off date is December 31st, 2016, due to which this document cannot be taken into consideration in this round of the Survey. As defined in Section 1, the Citizen's version of the EB is considered 'not publicly available' according to OBS methodology. However, as described in the "Sources" box, the government published a citizen's version of the In-Year-Report, which is taken into consideration here.

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: First page of the presentation of the execution of the 3rd quarter for the year 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38) The information provided on this link is classified by the various institutions / ministries (administrative classification). Just select one of the listed institutions to get their details by function and by category: Example of implementation report of the Ministry of Finance and Budget for the 3rd quarter http://www.mefb.gov.mg/textes_lois/dgb/3T (http://www.mefb.gov.mg/textes_lois/dgb/3T) -2016 / 01% 20ADMIN% 2021% 20MFB% 203EM% 20TRIM% 202016.pdf

Comments: The note "a" is given because for the case of the MFB, presentation is done based on functions (operation or investment) and categories (goods, services, compensation, transfer) See Page 41 to 45. NB: The following link (Presidency of the Republic) is not displayed and does show any content http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... ([http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2001%20PRM%20%203%\)](http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2001%20PRM%20%203%)) c2% b0% 20TRIM% 202016.pdf

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Example of implementation report of the Ministry of Finance and Budget link: http://www.mefb.gov.mg/textes_lois/dgb/3T (http://www.mefb.gov.mg/textes_lois/dgb/3T) -2016 / 01% 20ADMIN% 2021% 20MFB% 203EM% 20TRIM% 202016.pdf

Comments: Same as in question 68, page 41 and 42, the table shows the Program Code

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Example of implementation report of the Ministry of Finance and Budget : http://www.mefb.gov.mg/textes_lois/dgb/3T (http://www.mefb.gov.mg/textes_lois/dgb/3T) -2016 / 01% 20ADMIN% 2021% 20MFB% 203EM% 20TRIM% 202016.pdf

Comments: Same as in the previous question (page 41, 42) The table shows: Initial credit - LFR – Allocated amount

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Report of the Ministry of Finance and Budget showing tax revenues http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf) Page 49

Comments: In Page 49, the main categories were presented: Revenue: -Tax revenues collected for the third quarter of the year 2016: 1 376.72 Mds Ar, approximately 102.44% of quarterly projections. -IRSA: 244,74 Mds Ar (17,77%) -VAT: 458,95 Mds Ar (33,33%) -IR: 340,16 Mds Ar (24,7%) -DA: 245,56 Mds Ar (17,83%) -Others: 87,31 Mds Ar (6,34%) (Insurance, Fiscal stamps, IRCM, IS, DE and IPVs)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: In the file showing tax revenues, no information was provided on the subject: http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf)

Comments: On Page 12 of this report, under program 115, the code 115-1-4 which gives the rate of actual revenue collection as against revenue projections of 95% NA (not available)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf) Page 49

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Debt Management is to be guaranteed by the MFB, the related quarterly report is available on the link http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf) Pertinent information on debts are summarized in Pages 45 and 46

Comments: The score is "b" because the central government debt stock at this time of the budget year has not been presented.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Information on outstanding amounts are not indicated in the report presented by the MFB

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

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

Answer: d.

Sources: There is no mid-year review.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: There is no mid-year review.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: There is no mid-year review.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

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

Answer: d.

Sources: There is no mid-year review.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: There is no mid-year review.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: There is no mid-year review.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There is no mid-year review.

Peer Reviewer

Opinion: Agree

IBP comment: A Mid-Year Review is not published. According to the OBS methodology, answer 'b' applies when a document is considered not publicly available (for two-choice-questions).

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: There is no mid-year review.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

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

Answer: d.

Sources: There is no mid-year review.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no Year-end report

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In the Settlement Act, actual amounts allocated are compared to the approved projected amounts and explanations are provided to justify the difference between these amounts.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Year-end report (2015 Settlement Act published in January 2017) in its annex presents estimates of the differences between the approved expenditure levels and actual expenditures, alongside a narrative analysis.

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

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

Answer: d.

Sources: There is no Year-end report

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In the draft Settlement Act, expenditures are only presented by administrative and economic classification.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Year-end report presents expenditure estimates according to administrative and economic expenditure classifications (not been able to verify/operational classification).

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

86: Does the Year-End Report present expenditure estimates for individual programs?

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

Answer: d.

Sources: The Year-end report is considered 'not available to the public' according to the OBS methodology

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Year-end report (2015 Settlement Act) provides estimates for programs representing all expenditures.

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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

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

Answer: d.

Sources: The Year-end report is considered 'not available to the public' according to the OBS methodology

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Estimates of the differences between the approved levels and actual revenue collected are presented in the documents of the Settlement Act, and explanations are provided to justify the differences between these amounts.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Estimates of the differences between the approved revenue levels and actual revenue collected are presented, alongside a narrative analysis (2015 Settlement Act).

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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

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

Answer: b.

Sources: The Year-End report is considered 'not available to the public' according to the OBS methodology

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2014 settlement act contains information relating to revenue estimates according to the main categories (tax and non-tax revenue)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Year-End report presents revenue estimates by category.

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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

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

Answer: d.

Sources: 2015 Finance settlement act has not been published

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2014 settlement act contains information on the individual sources of all tax and non-tax revenues.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2014 settlement act published in January 2017 contains information on individual sources of revenue representing at least two third of the total revenue.

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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

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

Answer: d.

Sources: The Year-End report is considered 'not available to the public' according to the OBS methodology

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: An annex of the 2015 settlement act published in January 2017 describes estimates of the differences between the original debt estimates and actual government borrowings for the 2015 fiscal year and the actual outcomes for that same year are presented together with a narrative analysis (in the main text).

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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: The Year-End report is considered 'not available to the public' according to the OBS methodology

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2015 Settlement Act that will be published shall present estimates of the differences between the original macroeconomic projections for the fiscal year and the actual results for that year, together with a narrative analysis.

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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: The Year-End report is considered 'not available to the public' according to the OBS methodology

Government Reviewer

Opinion: Agree with Comments

Comments: It would be necessary to clearly explain the meaning of "inputs" as the term is not widely used in the French budgetary vocabulary

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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: The Year-End report is considered 'not available to the public' according to the OBS methodology

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: See comment. Same as in the 2015 Settlement Act

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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

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

Answer: d.

Sources: There are no policies designed to directly benefit the poorest populations of the country.

Comments: Policy should be oriented towards global development. The vulnerable class of society shall indirectly benefit from this development.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

e. Not applicable/other (please comment).

Answer: d.

Sources: The most recent version is that of 2014. A sample can be found at BILL ESTABLISHING THE 2014 SETTLEMENT ACT
http://www.mefb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20ve...

(http://www.mefb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20version%20fran%C3%A7aise.pdf)

Comments: Page 76, estimate differences have been presented for trade accounts incorporating pension funds. However, other information such as transfers and subventions, or special reserve funds for directors of institutions are not presented.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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

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

Answer: b.

Sources: This document type does not exist.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: b. (67)

Sources: The compliance and performance audit in the 2014 Public Report is found at: http://cour-supreme.mg/cour_compte_rapports.php
(http://cour-supreme.mg/cour_compte_rapports.php) Then the Report on the Settlement Act is found at: http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf

Comments: The 2014 Public Report is a catch-up report of the results of the public audit compliance and performance which should have been presented since 2011.

Government Reviewer

Opinion: Agree with Comments

Comments: Here, the question that arises is whether the report on the settlement act is the same as the audit report in question

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: The Settlement Act (available at: http://www.mfb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20ver... (http://www.mfb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20version%20fran%C3%A7aise.pdf)) cannot be considered an audit report (A report on the 2014 Settlement Act) of the Court of Accounts, available at: <http://www.mefb.gov> (<http://www.mefb.gov>). mg / textes_lois / PLR2014 / RAPPORTsur% 20LE% 20% 202014% 20.pdf 20PLR%), as required under Section 1 of this questionnaire.

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

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

Answer: d.

Sources: For compliance monitoring, especially regulatory compliance, a Chamber of the Court shall audit the expenditure records of the Paymaster General of the State (at the level of the Treasury) who handles about 80% of the expenditures of the State's Budget.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The percentage of 80% mentioned is plausible, but I have no evidence to confirm it. Subject to this, I agree with the qualification.

Peer Reviewer

Opinion: Not Qualified

IBP comment: The response was changed from 'b' to 'd', because the AR is not considered publicly available (cf. Section 1).

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

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

Answer: d.

Sources: The Court has not audited the extra-budgetary funds for the year 2014.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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

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

Answer: b.

Sources: 2014 PLR Report http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20...
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Comments: In this report, there is a summary presentation of the different situations to be treated followed the recommendations.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: The response was changed from 'a' to 'b', because the AR is not considered publicly available (cf. Section 1).

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: There is no report justifying this initiative

Government Reviewer

Opinion: Agree with Comments

Comments: Must it always be presented in a report, or can this report be replaced with a workshop / press conference?

Peer Reviewer

Opinion: Agree

Peer 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: d.

Sources: No report of this initiative has been presented

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: There is no independent unit or institution established by regulatory texts to carry out specific research and studies to support the elaboration or approval of the budget.

Comments: Update completed

Government Reviewer

Opinion: Agree with Comments

Comments: In the guideline, we assimilate these independent financial institutions to the parliamentary budget office, and the tax adviser. The parliamentary budget office is no problem given that the budget is voted by parliament. The concept of "tax adviser" should be defined and elaborated upon for accurate interpretation or if there are other frequently used terminology for this kind of institution.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: An independent institution of this kind does not publish such information.

Comments: Same comment as in the Sources

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: No IFIs of this nature is expected to play this role

Comments: See Sources

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No institution of this nature operates this way

Comments: See previous comments

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: According to the President of the Committee in charge of Finance at the National Assembly (Mr. ZAFAMILY Constance), during his interview session with the investigating team in September 2016 at the National Assembly, the debate on public or budget policy is actually done but not made public. Note: Note: This debate does not occur before the submission of the draft budget by the executive, but rather during the regular session meant for the voting of the budget vote.

Comments: The term Public refers to an official communication such as a press conference or public debate covered by the media.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

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

Answer: b. (67)

Sources: In Art 46 of the LOLF - Finance Bill of the year, including the report and explanatory annexes required under Article 44, shall be submitted and distributed no later than October 30 of the year preceding that of the implementation of the budget. ----- The 2017 Finance Bill was tabled in the National Assembly on October 28, 2016 -----

Comments: As concerns the 2017 Draft Finance Bill, we shall soon know the exact date of its submission to parliament.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: The budget was adopted on November 25, 2016 by the National Assembly <http://www.assemblee-nationale.mg/?odj=%E2%80%A2projet-loi-n...> (<http://www.assemblee-nationale.mg/?odj=%E2%80%A2projet-loi-n0372016-du-26-octobre-2016-portant-loi-finances-2017-adoption>) and on December 7, 2016 by the Senate: 2 sources: <http://www.newsmada.com/2016/12/07/loi-de-finances-apres-le-...> (<http://www.newsmada.com/2016/12/07/loi-de-finances-apres-le-vote-a-lassemblee-nationale-du-projet-de-loi-de-finances-initiale-pour-2017-le-24-novembre-dernier-le-senat-a-vote-a-lunanimite-a-son-tour-ledit-projet/>) <http://www.midi-madagasikara.mg/economie/2016/12/08/loi-de-f...> (<http://www.midi-madagasikara.mg/economie/2016/12/08/loi-de-finances-2017-votee-a-lunanimite-niveau-senat/>)

Comments: December 7, 2016 by the Senate: 2 sources: <http://www.newsmada.com/2016/12/07/loi-de-finances-apres-le-...> (<http://www.newsmada.com/2016/12/07/loi-de-finances-apres-le-vote-a-lassemblee-nationale-du-projet-de-loi-de-finances-initiale-pour-2017-le-24-novembre-dernier-le-senat-a-vote-a-lunanimite-a-son-tour-ledit-projet/>) <http://www.midi-madagasikara.mg/economie/2016/12/08/loi-de-f...> (<http://www.midi-madagasikara.mg/economie/2016/12/08/loi-de-finances-2017-votee-a-lunanimite-niveau-senat/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The budget is always voted by Parliament in the month of December of the year preceding the budget year in question.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Budget adopted less than one month before the start of the budget year.

Researcher response: It is correct, the legislative Assembly approves the budget less than one month before the start of the budget year and no later than the start of the budget year. I have changed the answer from "c" to "b".

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: Article 47 of the Organic Law: Review of the Finance Bill by the Parliament Article 48 of the Organic Law: Voting of the Finance Bill Art. 49 of the Organic Law: Non-adoption of the finance bill before the end of the session- If Parliament has not adopted the Finance Bill before the close of the second session, the draft provisions can be enforced by Order while integrating one or more amendments adopted by the two Assemblies. "Any amendment to the draft budget which shall entail an increase in expenditure or a reduction of public resources must be accompanied by a proposal to increase revenue or cut-down expenditure".

Comments: This powers are limited by technical constraints (Paragraph 2 of Article 49): " "Any amendment to the draft budget which shall entail an increase in expenditure or a reduction of public resources must be accompanied by a proposal to increase revenue or cut-down expenditure".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: No amendments. Almost 100% of the Budget was adopted for the 2017 Finance Bill. There was a long debate on the acquisition of 4X4 cars for MPs, but this was not retained by the MPs themselves and wasn't therefore proposed for amendment.

Comments: No proposal for parliamentary amendments has been put forward. 2016 Finance Bill has been adopted almost unanimously.

Government Reviewer

Opinion: Agree with Comments

Comments: For the 2017 Finance Bill, an amendment on the tax portion was retained, but this has no impact on the overall balance of the Budget.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: According to the interview session with the President of the Finance Committee in September 2016, the committee examined the draft budget for the year 2016 in the month of December 2015, but this report was not published.

Comments: In practice and for the 2017 budget, the Finance Committee of the National Assembly generally has between 3 days to a week to study the draft budget. It then establishes a committee report which is submitted to the plenary session and defended by the General Rapporteur and the Chairman of the Finance Committee. However, this report is not published.

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments**Comments:** No score on the grid strictly corresponds to the case of Madagascar, because the Finance Committee of the National Assembly has studied the draft budget, but did not publish its report. I agree with a score of "c" rather than a "d".**Peer Reviewer****Opinion:** Agree

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

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

Answer: c. (33)**Sources:** Article 47 of the Organic Law: The National Assembly has a maximum of thirty days after the submission of the draft budget to examine it. If it fails to declare its position with regards to the draft budget before the deadline, it shall be deemed to have been adopted and the draft budget will be sent to the Senate. The Senate has a total of fifteen days after receiving the draft budget to review it for the first time. Each of the Assemblies has a period of fifteen days each to study the draft budget for the first time. Failure to declare its position within the prescribed time limit, the draft budget shall be deemed to have been approved by the Assembly concerned.**Comments:** There are as many committees as there are ministries. We currently counted 31 committees including that of national education and public health. The number of days they have to examine the budget is prescribed in Article 47 of the LOLF (maximum deadline of 30 days). However, the finance committee is mainly responsible for all matters relating to budgets. In practice (I think this is most important), the examination of finance bills at the National Assembly must not exceed the prescribed deadline.**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** There are sectorial committees which also examine the draft budget submitted by the Government, but their reports are not published.**Peer Reviewer****Opinion:** Not Qualified**Researcher response:** I agree with the fact that no report has been published despite all the draft budget reviews carried out. Answer "c"

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:** There is measure put in place to check if there is a committee within the Legislature in charge of such an activity**Comments:** N/A**Government Reviewer**

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The quarterly execution reports are online and can be reviewed by parliamentarians

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: b. (67)

Sources: Art. 11 - Respect for parliamentary authorization Appropriations are made available to expenditure authorizing officials who are in this case the Directors of Institutions, members of the Government or any other person assigned by law or a regulation. They can only be changed by a Finance Bill or, exceptionally, in application of the provisions of Articles 19, 20, 21 and 22 below.

Comments: See contents of the LOLF Art 11, 19 to 22. (attached file) Also find the Report of the Court of Accounts attached hereto.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The score "b" is the one that best matches the case of Madagascar. However, it should be noted that the Executive is not required by law to obtain the agreement of Parliament before proceeding to transfer credits between the various ministries. The organic law merely obliges it to inform the finance committees of the Assembly and the Senate, as well as other committees concerned. So it is just for information purposes and not for prior approval.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Many transfers are done within the year and are all subject to an Amending Finance Bill

Researcher response: The legal provisions of the LOLF allows for the realization of "b" (authorization) and "c" (credit transfers under regularization), so I maintain "b".

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: c. (33)

Sources: Art. 20 LOLF – Emergency Credit Accessibility, advance decrees In the event of an emergency, advance decrees can be obtained subject to the approval of the Permanent Bureau or the Finance committees of the National Assembly and the Senate, which will open additional credits without affecting the equilibrium of the budget defined by the previous Finance Bill. To this end, the advance decrees then proceed to the cancellation of credits or find extra revenue. The cumulative amount of appropriations cannot exceed 1% of the credits opened by the year's finance bill.

Comments: The review of the 2014 Settlement Act by the Court of Accounts has shown cases of overspending, without the prior approval of parliament.

Government Reviewer

Opinion: Agree with Comments

Comments: In the LOLF, if these excess revenues lead to a readjustment of the equilibrium of public finances, a supplementary finance bill should be established.

Peer Reviewer

Opinion: Agree with Comments

Comments: If necessary, the Executive may make additional appropriations by advance decree, but after consultation with the Office of the Finance committees of the National Assembly and the Senate. The ratification of the changes is requested in Parliament in the earliest finance bill for the financial year concerned.

Peer Reviewer

Opinion: Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Article 21 of the Organic Law: Blocking or cancellation credits The Ministers of Finance and the Budget are authorized by ministerial decree to freeze or cancel credits that are not allocated or for any other reason subject to the approval of the Minister concerned. This information is given to the Permanent Bureau and the Finance Committees of the National Assembly and the Senate.

Comments: According to the article cited in the source, approval is done between the executive (MFB and the Ministry concerned with the reduction). The Permanent Bureau and the Finance Committee are only informed of this reduction or budget cuts.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: The Finance Committee examines the Report on the Settlement Act (which was by the way produced late). However, no report was presented in this regard by the committee.

Comments: Delay in the presentation of the report of the Court of Accounts: The most recent report published is that for the year 2012

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: Pursuant to Article 55 No. 4 of the Constitution, the President of the Republic shall, in a working session with the Council of Ministers, make appointments to high offices of the state. According to Article I of Law No 95-026 of August 28, 1995 on Appointments to high offices of the State, the President of the Republic shall appoint the Council of Ministers, the President of the Court of Accounts. According to Article 3 of the Organic Law on the Supreme Court and the 3 Courts under it (LOCS)

Comments: The Court of Accounts is a member of INTOSAI (International Organization of Public Finance Supreme Audit Institutions). However it still does not have the status of a full-fledged institution like the other institutions enshrined in the Constitution. Article 3. of the LOCS: The Supreme Court is headed by a First President and the Attorney General. The First President is assisted by three Vice-Presidents who are respectively the President of the Supreme Court, the President of the State Council and the President of the Court of Accounts. The Attorney General is assisted by the Prosecutor of the Court of Cassation, the Commissioner General of the law and the Auditor General of the Treasury. They are respectively appointed by decree of the Council of Ministers on the proposal of the Minister of Justice after consultations with the High Council of the Judiciary; other members and auditors are appointed by decree on the proposal of the Minister of Justice, keeper of the Seal.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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

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

Answer: b.

Sources: See previous Sources Other Sources: In the current state of affairs, the President of the Court is a Magistrate of the audit office whose job description is fixed by the High Council of the Judiciary (CSM). However, the President of the Republic is the President of the CSM while the Minister of Justice is the Vice President (Article 2). See file attached

Comments: The President of the Court of Accounts may be deposed by decree of the Council of Ministers. See Article 3 of the LOCS

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: The budget of the Court of Accounts is registered under a program in the MINISTRY of JUSTICE (MINJUS). It is the Directorate of Budget Planning and Monitoring of the said Ministry that proposes the budget to the Ministry of Finance. This is illustrated by the appropriations (Page 23 of Annex VOLUME 2 of the 2017 Finance Bill) of jurisdictions whose budgets are administered by the MINJUS, with 340 million AR. See attached file (search in the PDF document)

Comments: Budget enacted in the 2017 Finance Bill Annex VOLUME 2: 340 million Ar. This amount is insufficient given the different functions of the Court (Compliance audit, financial audit, performance audit of all government agencies, assistance to parliaments). As an approximation, this amount represents only 13% of the annual credit of the Directorate General of State Inspection and 8% of the Directorate General of Financial Control. Annual Budget of the Court of Accounts: Initial Bill (2016): 291 million Ariary Amending Finance Bill (2016): 274 million, thus decreasing. General Inspection of the State (Supervisory Body attached to the executive: Presidency): (2016 Initial Finance Bill) 907 million Ariary - Amending Finance Bill (2016): 1, 122 billion Ariary, meaning it has been increased.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Article 307 of the LOCS: Upon the presentation of a mission order from the President of the Court of Accounts, the council rapporteurs could collect all information and documents, even fiscal documents, relevant to their investigation, from the concerned institutions and organizations. The mission order issued which will have a limited validity period shall clearly specify the subject of the investigation. An excuse of professional secrecy cannot be used to refrain from disclosing information to magistrates of the Court of Accounts, the bearer of a mission order of the President of the Court of Accounts, the latter shall still be required to notify the Head of department concerned. If no legal provision prohibits the communication of information and documents needed by the rapporteurs, such must be presented to them upon request. Any attempt to prevent in any way whatsoever the gratification of the powers given to Rapporteurs of the Court of Accounts shall be subject to a fine between 1 to 10 million Malagasy Francs or 200,000 to 2,000,000 Ariary levied by the Court of Accounts. Article 308. End of inspection

Comments: LOCS: LAW No. 2004-036 on the organization, jurisdiction, operation and procedures of the Supreme Court and the three courts under it.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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

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

Answer: d.

Sources: Not regularly. But the Public Contract Regulatory Authority (ARMP) has already carried out controls in view of the procurement of contracts of the Court of Accounts. The afferent report was not made public.

Comments: Within the framework of the Standardization of the activities of the Court of Accounts, the audit in question can be performed by a peer ISC.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: Over the last 12 months, no member of the Court has attended debates in the Finance Committee.

Comments: Since the change of senior management, the Court is trying to foster relations with parliament. This is reflected for example by the presentation of the First Public Report to Parliament, lastly done in 2001, the presentation of the Reading Guide for the Settlement Act, in June and July 2016 respectively.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: It is a simple exchange of views with some operators on tax issues.

Comments: It is not an official meeting; besides there is no document or web link to confirm it. This is also the case of the presentation of the perspective of the 2017 Finance Bill to a few representative of CSOs by the MFB around the month of September 2016. Therefore, there are neither

public hearings nor public reports on the meetings. The note "d" is therefore assigned

Government Reviewer

Opinion: Agree with Comments

Comments: The distinction between answer "c" and "d" is not very clear

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Given that the Government holds discussions with economic operators during the budget formulation phase, the conditions for note "c" have been met.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: 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

Researcher response: Note "c". I acknowledged in my first comment that an informal meeting is held with some economic operators.

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: We cannot directly conclude that in the absence of such a mechanism, the government does not take vulnerable populations into consideration. It however depends on the social policy previously adopted by the Government. Even with contractors, the government is not obliged to take the proposals of the latter.

Comments: What is certain is that there is no formal mechanism for citizens to directly influence the government's decision with regards to the budget.

Government Reviewer

Opinion: Agree with Comments

Comments: Answer "b" is not very clear

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

127:

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

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

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

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

Answer: c. (33)

Sources: The MFB holds annual discussions with the private sector on tax issues for the budget year under preparation.

Government Reviewer

Opinion: Agree with Comments

Comments: Answer is "b" instead of "c"

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All key topics are discussed during meetings with the civil society

Researcher response: I think we should maintain "c" which says no member of the company was invited to participate in the budget preparatory phase. The meeting held with the private sector centers around fiscal issues.

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: Budgetary reviews are organized quarterly, without the participation of the public.

Government Reviewer

Opinion: Agree with Comments

Comments: Same remark as for question 125 and 126

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: With regards to question 128, one cannot say that the problems of vulnerable populations would not be addressed.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Apart from the question about taxes, the citizens were not involved in any other activity

Comments: N/A

Government Reviewer

Opinion: Agree with Comments

Comments: Same remark as for the previous questions

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: Through the Citizens Budget (Adopted Budget), the executive arm provides information on budget formulation and implementation
 ***** Additional information ***** The Civil Society denounces the non-budgetary transparency for the Initial 2016 Finance Bill. <http://fr.allafrica.com/stories/201511240636.html> (<http://fr.allafrica.com/stories/201511240636.html>)

Comments: ***** Supplement for 2017 ***** Contradiction of viewpoints between CSOs and the MFB: shows the government's disregard of civil society from the perspective of citizens and public opinion. <http://www.lexpressmada.com/blog/actualites/projet-de-loi-de...> (<http://www.lexpressmada.com/blog/actualites/projet-de-loi-des-finances-la-societe-civile-affiche-sa-deception/>) cf. Sanitation: However, the technicians from the Ministry of Finance and Budgets argue that "the budget reflects the government's policy /"

Government Reviewer

Opinion: Agree with Comments

Comments: This information is presented during consultations in the budget preparation process, but may be poorly communicated or poorly transmitted.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: No mechanism has been provided for this purpose by the government

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of 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: No mechanism has been provided for such participation

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: No calendar was provided for that

Government Reviewer

Opinion: Agree with Comments

Comments: The answer to this questionnaire should be “a” as public consultation is found in the budget calendar and this calendar has been published online

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Included in the budgetary preparation calendar.

Researcher response: Answer "a". I agree with the examiners because the calendar issue has already been discussed above with a favorable answer.

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: No formal mechanism for this has been heard so far

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Since the MFB meets operators of the private sector on issues relating to taxation within the framework of budget preparation, the note should rather be "c".

Peer Reviewer

Opinion: Agree

Researcher response: .

IBP comment: IBP agrees with the researcher. This question is asking whether there are any line ministries (other than the MFB) using participation mechanisms. Response 'd'.

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: Such a mechanism has not yet been formalized nor known so far in Parliament

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: The public is neither involved nor participates during these phases

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No reports were published about it because of the lack of a mechanism which takes into account the needs of citizens at the time of the adoption of the budget.

Government Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: Such a mechanism has not been provided in the parliament. Furthermore, the Audit Report on the Settlement Act is far behind schedule and pays very little interest in this kind of control

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

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

Answer: b.

Sources: No mechanism for such participation has been provided at the level of the Court of Accounts

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

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

e. Not applicable (please comment).

Answer: d.

Sources: In the same light, no mechanism for public communication has been provided

Government Reviewer

Opinion: Agree with Comments

Comments: The Court of Accounts recently published the "2001-2014 Public Management Report" but publication was not very outreaching.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

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

c. Not applicable (please comment).

Answer: b.

Sources: No mechanism of this type has been provided for in the audit process of the Court of Accounts

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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