

# Open Budget Survey 2017

## Questionnaire

### Somalia

January 2018

## COUNTRY QUESTIONNAIRE: SOMALIA

**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 2016

**Sources:** MOF

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** MOF

**Government 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:** n/a

**Sources:** Due to the current situation in Somalia where the government is now building its systems, we have observed that the document is not published publically accessible.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** MOF does not published as noted above.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** MOF could not provide URL or weblink of the PBS.

**Government 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:** d.

**Sources:** In our observation, PBS is not published or not produced, therefore we did not assess its machine readability

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree the budget is not usually published but budget figures/numbers are available in IFMIS

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** c.

**Sources:** Observation: The document is produced for internal purposes only and it is not made available to the public

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Although 2016 Budget Policy Framework Paper is not published, 2013 one is available in the following link to the MoF website:

<http://mof.gov.so/en/wp-content/uploads/2016/05/Policy-Frame...> (<http://mof.gov.so/en/wp-content/uploads/2016/05/Policy-Framewrok-Paper-2013.pdf>)

**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:** We have noted through the discussion with MOF

**Sources:** MOF

**Government 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:** n/a

**Sources:** As noted, earlier, this document is not produced publically at all.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** MOF could not share with us any information related to producing a “citizens version” of the PBS. Also, the fact the PBS is not made public, we could not further discuss with the MOF.

**Government 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:** FY2016

**Sources:** The Chapter one of the budget in its Article 10 states that the financial year shall begin on the first day of January and end on the thirty-first day of December Source: Budget legislation: Financial and accounting procedure of the state

**Comments:** Researcher: The attachment is about Budget Legislation of Somalia.

**Government 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:** 31 October 2015

**Sources:** Budget legislation, Financial and accounting procedure of the state, Chapter one Article 13 (Approval)

**Comments:** Researcher: Article 13 (Approval) The draft estimated budget approved by the council of the Ministries together with a written statement of the minister of finance shall be presented to the National Assembly at least two months before the end of the financial year preceding the year to which such draft estimated budget relates. 2. Subject to the provisions of Article 15 below, the National Assembly shall approve by law the estimated budget not later than the thirty first of December of the said financial year

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** MINISTRY OF FINANCE. We have observed that the EBP is not released to the public or is released after the budget has been approved by the legislature

**Government 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:** n/a

**Sources:** The document is not published or not produced

**Government 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:** n/a

**Sources:** MOF: The document is not published for the public at all.

**Government 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:** n/a

**Sources:** The document is not published at all

**Government 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:** d.

**Sources:** We cannot assess this since the documents is not published at all.

**Government 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:** c.

**Sources:** The document is produced for internal purposes only and so is not made available to the public. Regulations for the Accounts of the State: Chapter 1 The Estimates, Article 4 Presentation of the budget

**Comments:** Researcher: 1. The draft budget law approved by the council of ministers, shall be presented to the National Assembly not later than the 31st October each year , accompanied by a statement of the minister of finance. 2. The statement of the minister of Finance may include: a) The economic policy of the Government b) Explanations of important differences between the estimates of revenue and expenditure under heads and subheads compared with the budget of the preceding year; c) Justifications for the inclusion of new heads and sub-heads. 3. The statement shall be accompanied by such data as will show the financial positions of the State. <http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislati...> (<http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislation.pdf>)

**Government 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:** We have determined first through the conversations with MOF. Also, the budget legislation mentions that it is used for internal consumption but does not say to be publically shared.

**Sources:** MOF. Observation: The budget legislation mentions that it is used for internal consumption but does not say to be publically shared.

**Comments:** Researcher: Article 4: Presentation of the budget <http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislati...> (<http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislation.pdf>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The approved budget is not normally accessible, though section 14 of the PFM Act makes mandatory that the budget is made available to the public immediately after the parliaments approves it

**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:** "2016 Fiscal Year Budget Act No.0008/2016" APPROPRIATION ACT FOR 2016 BUDGET ACT No. 00008

**Sources:** APPROPRIATION ACT FOR 2016 BUDGET ACT No. 00008 produced by the Ministry of Finance. Observation: This is the budget of the Federal Government of Somalia at this moment appropriated for the Fiscal Year commencing on 01 January 2016, and ending on 31 December 2016, from the Federal Government Revenues and other funds

**Comments:** Researcher: APPROPRIATION ACT FOR 2016 BUDGET ACT No. 00008 <http://mof.gov.so/wp-content/uploads/2016/05/Budget-Appropri...> (<http://mof.gov.so/wp-content/uploads/2016/05/Budget-Appropriation-2016-Web-1.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** There is no simplified version of the Executive's Budget Proposal or the Enacted Budget,

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2016

**Sources:** Budget legislation Financial and accounting procedure of the state Chapter one

**Government 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:** 31 December 2016

**Sources:** ObservationS: According to Article 11: The Ministry of Finance, by proposals supported by justifications made by each minister and of data gathered by officers of the Ministry of Finance shall prepare, not later than the 30th of September of each year, the draft estimated budget for the following financial year. According to Article 13 (Approval) 1. The draft estimated budget approved by the council of the Ministries together with a written statement of the minister of finance shall be presented to the National Assembly at least two months before the end of the financial year preceding the year to which such draft estimated budget relates. 2. Subject to the provisions of Article 15 below, the National Assembly shall approve by law the estimated budget not later than the thirty-first of December of the said financial year.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Observations: The Enacted Budget for FY 2016 was passed and made available to the public online within three months of being passed in the legislature. 15 February 2016 is believed to be when published.

**Government 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:** 15 February 2016

**Sources:** Ministry of Finance - Budget Department

**Government 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:** We have consulted the MOF but also realized that the document was up on the site as early as the first quarter of 2016

**Sources:** MOF Budget Department

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

**Answer:** The URL or weblink of the EB <http://mof.gov.so/wp-content/uploads/2016/05/Budget-Appropriation-2016-Web-1.pdf>

**Sources:** Ministry of Finance: <http://mof.gov.so/wp-content/uploads/2016/05/Budget-Appropriation-2016-Web-1.pdf>

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** MOF Budget Department

**Government 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:** Observation: The document is publicly available. However, due to the frequent changes in the staffing and internal process, sometime would be difficult to know who did what and when exactly. But in general the documents are uploaded within the time frame of the methodology.

**Government 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:** MOF Budget Department: The document is publicly available

**Government 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:** APPROPRIATION ACT FOR 2016 BUDGET ACT No. 00008 / THE BUDGET PROCLAMATION ACT NO. 00008 (2016) Short Title: This Act may be cited as the "2016 Fiscal Year Budget Act No.0008/2016"

**Sources:** APPROPRIATION ACT FOR 2016 BUDGET ACT No. 00008

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** MOF Budget Department

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2016

**Sources:** Budget Legislation Somalia

**Comments:** Researcher: Budget legislation Financial and accounting procedure of the state Chapter one The budget Article 10 The financial Year The financial year shall begin on the first day of January and end on the thirty-first day of December.

**Government 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:** d.

**Sources:** MOF, Budget Department: Not produced at all

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

**Answer:** Interaction with the MOF, Budget Department but also is known by the public that such docs are not availed

**Sources:** MOF, Budget Department

**Government 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:** n/a

**Sources:** MOF Budget Department

**Government 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:** n/a

**Sources:** MOF Budget Department

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** MOF Budget Department

**Government 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:** n/a

**Sources:** The document is not produced at all

**Government 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:** n/a

**Sources:** The document is not produced at all, researchers should mark this question “n/a.”

**Government Reviewer**

**Opinion:** Agree

**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

**Sources:** MOF issued In-Year Reports during the year as the budget is being executed. We have observed the following Fiscal Report for 2016: FiscalSummaryReport June 2016 FiscalSummaryReport May 2016 FiscalSummaryReport April 2016 FiscalSummaryReport March 2016 FiscalSummaryReport February 2016 FiscalSummaryReport January 2016 <http://mof.gov.so/fiscal-report-for-2016/> (<http://mof.gov.so/fiscal-report-for-2016/>)

**Government 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:** d.

**Sources:** Fiscal Reports 2016 MOF <http://mof.gov.so/fiscal-report-for-2016/> (<http://mof.gov.so/fiscal-report-for-2016/>)

**Government 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:** FiscalSummaryReport June 2016: 31 July 2016 FiscalSummaryReport May 2016: 20 July 2016 FiscalSummaryReport April: 9 July 2016 FiscalSummaryReport March 2016: 31 July 2016 FiscalSummaryReport February 2016: 31 July 2016 FiscalSummaryReport January 2016: 31 July 2016

**Sources:** MOF <http://mof.gov.so/fiscal-report-for-2016/> (<http://mof.gov.so/fiscal-report-for-2016/>)

**Government 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:** We have looked the computer generated date at the end of each document - footer. For instance: For January Report: Sunday, July 31, 2016, 11:09 AM Page 1 of 1

**Sources:** MOF <http://mof.gov.so/wp-content/uploads/2016/07/FiscalSummaryRe...> (<http://mof.gov.so/wp-content/uploads/2016/07/FiscalSummaryReport-february-2016.pdf>)

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

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

**Answer:** Financial Reports: Office of Accountant General Financial Reports: <http://mof.gov.so/accountant-general/financial-reports/> (<http://mof.gov.so/accountant-general/financial-reports/>) Fiscal Report for 2016 <http://mof.gov.so/fiscal-report-for-2016/> (<http://mof.gov.so/fiscal-report-for-2016/>) 1ST QUARTER 2016 FINANCIAL STATEMENT <http://mof.gov.so/wp-content/uploads/2016/07/1st-Quarter-201...> (<http://mof.gov.so/wp-content/uploads/2016/07/1st-Quarter-2016-Statement-E-Version.pdf>)

**Sources:** Financial Reports: Office of Accountant General Financial Reports: <http://mof.gov.so/accountant-general/financial-reports/> (<http://mof.gov.so/accountant-general/financial-reports/>) MOF: Fiscal Report for 2016 <http://mof.gov.so/fiscal-report-for-2016/> (<http://mof.gov.so/fiscal-report-for-2016/>) <http://mof.gov.so/wp-content/uploads/2016/07/1st-Quarter-201...> (<http://mof.gov.so/wp-content/uploads/2016/07/1st-Quarter-2016-Statement-E-Version.pdf>)

**Comments:** Researcher: Office of Accountant General Financial Reports RCRF Quarter One Progress Report for the financial year 2015: However this document cannot be opened. It says: Oops... Error 404. Sorry, but the page you are looking for doesn't exist. 1ST QUARTER 2016 FINANCIAL STATEMENT 1ST QUARTER 2016 FINANCIAL STATEMENT <http://mof.gov.so/wp-content/uploads/2016/07/1st-Quarter-201...> (<http://mof.gov.so/wp-content/uploads/2016/07/1st-Quarter-2016-Statement-E-Version.pdf>) BudgetUtilization-Report2015s

<http://mof.gov.so/wp-content/uploads/2016/05/BudgetUtilization-Report2015s.pdf>) Revenueperformance2015 <http://mof.gov.so/wp-content/uploads/2016/05/Revenueperformance2015.pdf>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The above statements and information, I believe is genuine. The Economic Policy and Research Department of the MOF prepares Monthly Financial Statements based on IFMIS data issued by the Office of the Accountant General. The responsible Department cannot however initiate monthly reports until data on Government operation of that particular month is posted on the IFMIS. These reports are also translated into the Somali language to improve access among the public, but little venues are available to publish them ( in English or Somali) beyond the website of the Ministry.

**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:** Fiscal Report for 2016 <http://mof.gov.so/fiscal-report-for-2016/> (<http://mof.gov.so/fiscal-report-for-2016/>)

**Government 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:** a.

**Sources:** Fiscal Report for 2016 <http://mof.gov.so/fiscal-report-for-2016/> (<http://mof.gov.so/fiscal-report-for-2016/>)

**Government 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:** Fiscal Report for 2016 <http://mof.gov.so/fiscal-report-for-2016/> (<http://mof.gov.so/fiscal-report-for-2016/>)

**Government 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:** Summary of Government Revenue and Expenditure as of June, 2016 Summary of Government Revenue and Expenditure as of May, 2016 Summary of Government Revenue and Expenditure as of April, 2016 Summary of Government Revenue and Expenditure as of March, 2016 Summary of Government Revenue and Expenditure as of February, 2016 Summary of Government Revenue and Expenditure as of January, 2016  
<http://mof.gov.so/fiscal-report-for-2016/> (<http://mof.gov.so/fiscal-report-for-2016/>)

**Sources:** MOF: <http://mof.gov.so/fiscal-report-for-2016/> (<http://mof.gov.so/fiscal-report-for-2016/>)

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

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

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** MOF Department of Budget

**Government 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:** This was published rather late

**Government 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:** d. Criteria

**Government 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:** n/a

**Government 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:** n/a

**Government 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:** n/a

**Government 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:** d. Criteria

**Government 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:** d. Criteria

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** In discussion with MOF, no such documents that meet the criteria provided are produced

**Government 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

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** MOF Budget Department

**Government 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:** FY 2015

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** FGS 2015 Consolidated Financial Statements\_V3\_shared on 30\_03\_2016 Final <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf))

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In my view, if it is not made available to the public, after how many months .. does not make much difference

**Peer Reviewer**

**Opinion:** Agree

**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:** 31 March 2016

**Sources:** MOF <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** This document was made available on Government MOF web by March 30, 2016 as indicated in the Website.

**Sources:** <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** MOF Financial Reports: Office of Accountant General Financial ReportsThe URL or weblink of the YER are: <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf)) Radio Mogadishu: <http://www.radiomuqdisho.net/federal-government-of-somalia-r...> (<http://www.radiomuqdisho.net/federal-government-of-somalia-reports-on-financial-statements-for-the-last-years/>)

**Sources:** MOF Financial Reports: Office of Accountant General Financial ReportsThe URL or weblink of the YER are: <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf)) Radio Mogadishu - Voice of the Republic of Somalia - <http://www.radiomuqdisho.net/federal-government-of-somalia-r...> (<http://www.radiomuqdisho.net/federal-government-of-somalia-reports-on-financial-statements-for-the-last-years/>)

**Comments:** Researcher: MOF Financial Reports: Office of Accountant General Financial ReportsThe URL or weblink of the YER are: <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** c.

**Sources:** No

**Government 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:** e.

**Sources:** Not applicable.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** Radio Mogadishu: <http://www.radiomuqdisho.net/federal-government-of-somalia-r...> (<http://www.radiomuqdisho.net/federal-government-of-somalia-reports-on-financial-statements-for-the-last-years/>)

**Government 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:** FEDERAL REPUBLIC OF SOMALIA 2015 Consolidated Financial Statements and Reports FOR THE YEAR ENDED 31ST DECEMBER 2015.

**Sources:** Radio Mogadishu: <http://www.radiomuqdisho.net/federal-government-of-somalia-r...> (<http://www.radiomuqdisho.net/federal-government-of-somalia-reports-on-financial-statements-for-the-last-years/>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** MOF Budget Department

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2014

**Sources:** <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** We observed that this not publically shared. For instance, on page nine of the FINANCIAL STATEMENTS AND REPORTS FOR THE YEAR ENDED 31ST DECEMBER 2015, section four under the title Report of the Auditor General is blank and says only: [reserved for the Auditor General's report] <http://www.radiomuqdisho.net/wp-content/uploads/2016/03/FGS-...> ([http://www.radiomuqdisho.net/wp-content/uploads/2016/03/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final.pdf](http://www.radiomuqdisho.net/wp-content/uploads/2016/03/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final.pdf))

**Government 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:** n/a

**Sources:** Consolidated-Financial-Statements\_V3\_shared-on-30\_03\_2016-Final.pdf..No Audit report accompanied. It is left blank

**Government 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:** n/a

**Sources:** Consolidated-Financial-Statements\_V3\_shared-on-30\_03\_2016-Final.pdf does not have audit report accompanied  
<http://www.radiomuqdisho.net/wp-content/uploads/2016/03/FGS-...> ([http://www.radiomuqdisho.net/wp-content/uploads/2016/03/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final.pdf](http://www.radiomuqdisho.net/wp-content/uploads/2016/03/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final.pdf))

**Government 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:** n/a

**Sources:** The document is not published at all and we have marked this question as “n/a.”

**Government 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:** d.

**Sources:** The document is not published at all and we have marked this question as “n/a” and as a reason, its machine readability cannot be assessed.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** We have done a observation the fact the country has Auditor General but we could not find any ARs produced.

**Government 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:** Since the document is not published at all and we have marked this question as “n/a” and as a reason, we considered as not produced at all.

**Sources:** Since the document is not published at all and we have marked this question as “n/a” and as a reason, we considered as not produced at all.

**Government 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:** n/a

**Sources:** Since the document is not published at all and we have marked this question as “n/a” and as a reason, we cannot find a name or title.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** There is no a “citizens version” of the AR

**Government 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:** MOF: <http://mof.gov.so/financial-report/> (<http://mof.gov.so/financial-report/>) Radio Mogadishu: <http://www.radiomuqdisho.net/federal-government-of-somalia-r...> (<http://www.radiomuqdisho.net/federal-government-of-somalia-reports-on-financial-statements-for-the-last-years/>)

**Government 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:** MOF: <http://mof.gov.so/financial-report/> (<http://mof.gov.so/financial-report/>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** Radio Mogadishu: <http://www.radiomuqdisho.net/federal-government-of-somalia-r...> (<http://www.radiomuqdisho.net/federal-government-of-somalia-reports-on-financial-statements-for-the-last-years/>) MOF: <http://mof.gov.so/national-budget/performance-reports/> (<http://mof.gov.so/national-budget/performance-reports/>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** No infographics/visualizations or other similar tools used to simplify data access and analysis

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** Not yet passed

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Section 36, Article IV states "Based on the information received from each Spending Entity, the Minister shall produce a consolidated quarterly report comparing budget execution and revenue collections to the estimates contained in the National Budget. This report shall be available to the Prime Minister, the Legislature and the general public within forty five (45) days of the end of the quarter. The format of these monthly and quarterly reports will be prescribed in regulations under this Act".

**Peer Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** There NO additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** No, expenditures are not presented by administrative unit.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** Not published

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** EBP is not available online.

**Government 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:** b.

**Sources:** EBP is not available online.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** It is not publicly available

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** It is not publicly available

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government 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:** Not available online

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Though in summary form, revenue sources are presented in the annual budget tables.

**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:** Not available online

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Though in summary form, yet revenue sources are presented

**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:** b.

Sources: Not available online

**Government Reviewer**

Opinion: Agree

**Peer Reviewer**

Opinion: Agree

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

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

Answer: d.

Sources: Not available online

**Government 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: d.

Sources: Not available online

**Government 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: d.

Sources: Not available online

**Government 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:** d.

**Sources:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Not available online



**Government 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:** b.

**Sources:** Not available online

**Government 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:** Not available online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Not available online

**Government 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:** Not available online

**Government 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:** b.

**Sources:** Not available online

**Government 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:** Not available online

**Government 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:** b.

**Sources:** Not available online

**Government 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:** Not available online

**Government 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:** Not available online

**Government 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:** Not available online

**Government 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:** Not available online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government 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:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** For the first time, 2017 budget estimates gives provisions for sub-national states

**Peer Reviewer**

**Opinion:** Agree

**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:** Not available online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Not available online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** Not available online

**Government 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:** Not available online

**Government 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:** Not available online

**Government 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:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government 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:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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



**Answer:** d.

**Sources:** Not available online

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** Not available online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government 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:** Not available online

**Government 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:** d.

**Sources:** Not available online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The budget calendar is available in the following link to the MOF website, but I am not aware when this page was created:

<http://mof.gov.so/en/national-budget/budget-calendar/> (<http://mof.gov.so/en/national-budget/budget-calendar/>)

**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:** Not available to the public online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Not available to the public online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** Not available to the public online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Not available to the public online

**Government Reviewer**

**Opinion:** Agree

**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:** Not available to the public online

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** Appropriation for 2016 Budget: Table 5.3, 5.5 for administrative classification, Table 5.1, 5.5 for economic classification. See also Table 5.4".

**Government 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:** c. (33)

**Sources:** Appropriation Act for 2016 Budget, Tables 5.3-5.4

**Government 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:** Appropriation Act for 2016 Budget, Tables 5.1 and 5.2.

**Comments:** Researcher: APPROPRIATION ACT FOR 2016 BUDGET ACT No. 00008 Tables 5.1 and 5.2. <http://mof.gov.so/wp-content/uploads/2016/05/Budget-Appropriation-2016-Web-1.pdf>

**Government 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:** a. (100)

**Sources:** Appropriation Act for 2016 Budget, Tables 5.2.

**Comments:** Researcher: <http://mof.gov.so/wp-content/uploads/2016/05/Budget-Appropriation-2016-Web-1.pdf>

**Government 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:** d.

**Sources:** Quoting article 3.5 point 2 which says that no new debt can be issued unless paid back in same fiscal year. Suggest also noting that Somalia has significant outstanding debt and no feature of that debt is included in the report, justifying a "d" response. See <https://www.bloomberg.com/news/articles/2017-02-19/imf-to-help-somalia-print-first-banknotes-in-a-quarter-century>) for example 2.8 Borrowings The Federal Government of Somalia is not authorized to borrow (domestically or from abroad), with the exception of limited advances to smooth within-year cyclical cash inflows. These within-year advances should be repaid by end-December of the fiscal year – or budgeted as priority expenditure in the subsequent fiscal year. <http://mof.gov.so/wp-content/uploads/2016/05/Budget-Appropriation-2016-Web-1.pdf>

**Comments:** Researcher: <http://mof.gov.so/wp-content/uploads/2016/05/Budget-Appropriation-2016-Web-1.pdf>

**Government 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 Citizens Budget is not published

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** A Citizens Budget is not published.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** A Citizens Budget is not published.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** MOF No citizens version of budget documents is published.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The IYRs are not released to the public, <http://mof.gov.so/national-budget/budget-archive/> (<http://mof.gov.so/national-budget/budget-archive/>)

**Government 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:** d.

**Sources:** The IYRs are not released to the public. <http://mof.gov.so/national-budget/budget-archive/> (<http://mof.gov.so/national-budget/budget-archive/>)

**Government 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:** b.

**Sources:** The IYRs are not released to the public. <http://mof.gov.so/national-budget/budget-archive/> (<http://mof.gov.so/national-budget/budget-archive/>)

**Government 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:** b.

**Sources:** The IYRs are not released to the public. <http://mof.gov.so/national-budget/budget-archive/> (<http://mof.gov.so/national-budget/budget-archive/>)

**Government 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:** The IYRs are not released to the public. <http://mof.gov.so/national-budget/budget-archive/> (<http://mof.gov.so/national-budget/budget-archive/>)

**Government 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:** b.

**Sources:** The IYRs are not released to the public. <http://mof.gov.so/national-budget/budget-archive/> (<http://mof.gov.so/national-budget/budget-archive/>)

**Government 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:** d.

**Sources:** The IYRs are not released to the public.

**Government 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:** The IYRs are not released to the public.

**Government 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:** The IYRs are not released to the public.

**Government 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:** The IYRs are not released to the public.

**Government 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:** The MYR is not released to the public

**Government 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:** The MYR is not released to the public

**Government 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:** The MYR is not released to the public

**Government 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:** The MYR is not released to the public

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The MYR is not released to the public

**Comments:** Researcher: The MYR is not released to the public

**Government 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:** The MYR is not released to the public

**Government 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:** b. (67)

**Sources:** 5.3 Statement of Budget Comparison with actual <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...>  
([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Citing to: FINANCIAL STATEMENTS AND REPORTS FOR THE YEAR ENDED 31ST DECEMBER 2015, Tables 5, 5.1, and 5.3, which contain expenditure amounts by economic classification.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** 5.3 Statement of Budget Comparison with actual <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...>  
([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf))

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** 3 Financial Highlight <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf)) Also - Citing to Table 4, Table 5.1, Table 5.3, and Section 6.2.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf)) Citing to Table 3 and noting that a significant portion of revenue (about 10%) falls into the "other" category.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** 2.8 Barrowings The Federal Government of Somalia is not authorized to borrow (domestically or from abroad), with the exception of limited advances to smooth within-year cyclical cash inflows. These within-year advances should be repaid by end-December of the fiscal year – or budgeted as priority expenditure in the subsequent fiscal year. <http://mof.gov.so/wp-content/uploads/2016/05/Budget-Appropriation-2016-Web-1.pdf> (<http://mof.gov.so/wp-content/uploads/2016/05/Budget-Appropriation-2016-Web-1.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** No

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**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:** No

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree



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

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

**Answer:** d.

**Sources:** No

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** No

**Government 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:** no

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Yes, citing specifically to page 10, Table 5.1 <http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consol...> ([http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements\\_V3\\_shared-on-30\\_03\\_2016-Final-1.pdf](http://mof.gov.so/wp-content/uploads/2016/05/FGS-2015-Consolidated-Financial-Statements_V3_shared-on-30_03_2016-Final-1.pdf))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Financial Statement is released as a separate reports on a monthly basis.

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** We acknowledge that the financial statement is released as a separate report, hence answer 'a' applies: "Yes, a financial statement is part of the Year-End Report or is released as a separate report."

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

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

**Answer:** d.

**Sources:** Not made them available to the public.

**Government Reviewer**

**Opinion:** Not Qualified

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Not made them available to the public.

**Government Reviewer**

**Opinion:** Agree

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

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

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

**Answer:** d.

**Sources:** Not available to the public.

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

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

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

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

**Answer:** b.

**Sources:** Not available to public.

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

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

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

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

**Answer:** d.

**Sources:** No

**Government 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:** MOF

**Government 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:** Somalia has traditional Auditor General that is appointed to do the normal auditing process even though does not yet function and there were no audit reports produced from his office.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is a macro-fiscal Division of the Economic Policy and Research Department in the MOF that is responsible for such functions. The Division is a government body that is independent from the Budget Department.

**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:** Ministry of Finance

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Medium Term Macroeconomic Framework and Medium Term Fiscal strategy with medium term macroeconomic forecasts are produced though not published. The budget preparation is however done with no consideration for the macroeconomic forecasts.

**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:** MoF

**Government 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:** MoF

**Government 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:** As per the discussion with MOF, even though a legislative committee called Economic and Finance Committee discusses budget policy and gives a recommendation to the parliament for approval, we could not find any public documentation or record produced from this committee's discussion.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Legislative Committees usually run budget debates ahead of official budget discussions at full house.

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** We acknowledge that a legislative committee called Economic and Finance Committee discusses budget policy and gives a recommendation to the parliament for approval. However, as per the survey methodology - although a debate does not need to be open to the public - a public record of the meeting or a public notice that the meeting occurred is required. We were unable to find documentation or record of this meeting.

### 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:** d.

**Sources:** This was the exact date put the Executive's Budget Proposal? 09/12/2015: <http://www.radiomuqdisho.net/kulanka-xildhibaandda-baarlamaa...> (<http://www.radiomuqdisho.net/kulanka-xildhibaandda-baarlamaanka-ee-maanta-oo-looga-hadlayo-miisaaniyada-2016/>) Article 4 Presentation of the budget 1.The draft budget law approved by the council of ministers, shall be presented to the National Assembly not later than the 31st October each year , accompanied by a statement of the minister of finance. <http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislati...> (<http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislation.pdf>)

**Comments:** Researcher: <http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislati...> (<http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislation.pdf>)

**Government 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:** Approved Dec 31, 2015 <http://rajonews.net/2015/12/baarlamaanka-soomaaliya-oo-ansix...> (<http://rajonews.net/2015/12/baarlamaanka-soomaaliya-oo-ansixiyay-miisaaniyada-sanada-2016-ka/>) Article 13 (Approval): The National Assembly shall approve by law the estimated budget not later than the thirty first of December of the said financial year. <http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislati...> (<http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislation.pdf>)

**Comments:** Researcher: <http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislati...> (<http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislation.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislati...> (<http://mof.gov.so/wp-content/uploads/2016/05/Budgetlegislation.pdf>)

**Comments:** Researcher: The budget legislation has not been passed.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Legislature have full legal authority to amend the budget. This has in fact happened when the 2016 annual budget was being approved

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** There is no specific provision in law for the authority to propose amendments to the EBP. Answer d is correct.

**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:** d.

**Sources:** No, the legislature does not have any such authority.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes. In 2016 budget approval process.

**Peer Reviewer**

**Opinion:** Agree

**Researcher response:** There is no specific provision in law for the authority to propose amendments to the EBP. Answer d is correct.

**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:** The name of the committee is called Economic and Finance Committee 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.

**Comments:** Researcher: We could not find the specific details of what actually happened.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Yes. This is common in almost every annual budget process. The budget cannot be presented to the parliament without prior examination of the committee

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** We acknowledge that a specialized committee examined the EBP and changed the answer from 'd' to 'c'.

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

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

**Answer:** d.

**Sources:** No, sector committees did not examine the Executive's Budget Proposal.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** No, a committee did not examine in-year implementation.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**115:** Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.



- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is no law or regulation

**Comments:** Researcher: The budget law has not been passed

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** There is no law or regulation .

**Comments:** Researcher: The budget law has not been passed

**Government Reviewer**

**Opinion:** Not Qualified

**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:** The PFM Act is not yet passed

**Government 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:** d.

**Sources:** No, a committee did not examine the Audit Report on the annual budget.

**Government Reviewer**

**Opinion:** Not Qualified

**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:** a. (100)

**Sources:** February 02, 2015 <http://sunatimes.com/articles/3617/Somalia-Lawmakers-Approve...> (<http://sunatimes.com/articles/3617/Somalia-Lawmakers-Approve-General-Auditor>) More than 154 members of the Somali Parliament this week approved Nur Farah as Auditor General . Mr. Farah will report directly to the Somali Lawmakers and there is circulating story that the time of President's party of Damul Jadid has come to its end. In Somalia, the executive appoints and the legislature or judiciary must give final consent before the appointment takes effect.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Article 20 of Law on Office of Independent Auditor General QODOBKA 20aad: MAGACAABISTA HANTIDHOWRAHA GUUD IYO K/XIGEENNADIISA 1. Magacaabista Hatidhowraha Guud iyo KuYXigeenadiisa waxaa soo jeedinaya Golaha Wasiiradda si waafaqsan Qodobka 114aad ee Dastuurka sida kuYmeel gaarka ah loo ansixiyey, waxaana Ansixinaya Golaha Shacabka, waxaana Xeer ku soo saaraya Madaxweynaha Jamhuuriyadda Federaalka Soomaaliya, iyada oo lagu soo qoraayo faafinta rasmiga ah ee Dowladda. 2. Muddada xilhaynta Hantidhowraha Guud ee Qaranka waa Shan (5) sano oo mar keliya la cusbooneysiin karo.

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

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

**Answer:** a. (100)

**Sources:** The PFM Act is not yet passed, however, since the parliament has exercised its power in approving the auditor general and given the fact the auditor general must be approved by the parliament we are making the assumption that the auditor general cannot be removed without parliament consent.

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

**Comments:** Article 24 of Law on Office of Independent Auditor General QODOBKA 24aad: XIL WAAYIDDA HANTIDHOWRAHA GUUD Hantidhowraha guud wuxuu xilkiisa ku waayi karaa: 1. Geeri; 2. Xil gudasho la'aan joogto ah; 3. Caafimaad darro uu la awoodi waayo gudashada xilkiisa, uuna caddeeyey dhakhtar lagu kalsoon yahay; 4. Fal dembiyeed ay maxkamad si kama dambays ah ugu xukuntay; 5. Istiqaalo qoraal ah; 6. Ku takri fal awoodda Xafiiska; 7. Marka uu waayo kalsoonida Golaha Shacabka. Waxaana xil ka qaadistiisa loo marayaa: a. Ka dib marka ay sugnaato mid ka mid ah faqradda 2aad, 3aad, 4aad, iyo 6aad ee isla qodobkan, Guddiga Maaliyadda Golaha Shacabka ayaa Guddoonka Golaha Shacabka u soo jeedinaya xil ka qaadista hantidhowraha guud, si uu u horgeeyo Golaha Shacabka, waxaana cod aqlabiyad fudud oo gacan taag ah oo Guntanka Golaha ah ku meel marinaayo Golaha Shacabka, si waafaqsan Qodobka 69aad faqradda 2aad xarafka C ee Dastuurka sida ku meelgaarka ah loo ansixiyey. b. Kadib marka uu Ansixiyo Golaha Shacabka xil ka qaadista Hantidhowraha, waxaa Xeer ku soo saaraya Madaxwaynaha Jamhuuriyadda Federaalka Soomaaliya, waaxana lagu soo qorayaa faafinta rasmiga ah ee Dowladda.

**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 PFM Act is not yet passed 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.

**Comments:** Researcher: As part of the discussions with Auditor General office, we have realized that they get the budget to be able to undertake their mandate fully....

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

**Comments:** Article 8 of Law on Office of Independent Auditor General QODOBKA 8aad: MIISAANIYADDA XAFIISKA HANTIDHOWRKA GUUD 1. Xafiiska Madaxbannaan Hantidhowrka Guud ee Qaranka wuxuu lahaanayaa Miisaaniyad u gaar ah kuna filan gudashada xilka iyo waajibada loo igmaday iyo wixii tasYhiilaad kale oo uu u baahado. 2. Diyaarinta Miisaaniyad sannadeedka ee Xafiiska Hantidhowrka Guud wuxuu latashi kala yeelanayaa Guddiga Maaliyadda ee Baarlamaanka Federaalka Soomaaliya, inta aan loo gudbinin wasaaradda maaliyadda. 3. LaYxisaabtanka Miisaaniyadda ee Xafiiska Madaxbannaan ee Hantidhowrka Guud waxaa u xil saaran Baarlamaanka Federaalka Soomaaliya.

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

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

**Answer:** a. (100)

**Sources:** The PFM Act is not yet passed so there is now law which governs the mandate of SAI to undertake its mandate...

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

**Comments:** The independence of the AGO is defined in Article 5 of the Law on Office of Independent Auditor General: QODOBKA 5aad: MADAXBANNAANIDA XAFIISKA HANTIDHOWRKA GUUD 1. Xafiiska Madaxbannaan ee Hantidhowrka Guud ee Qaranka marka uu howshiisa gudanaayo

waa ka madaxbannaan yahay dhammaan laamaha dowladda, wuxuuna u hoggaansamayaa Dastuurka iyo shuruucda dalka, wuxuuna xafiis ahaan hoos yimaadaa oo warbixintiisa u soo gudbinayaa Golaha Shacabka. 2. Xafiiska Madaxabannaan ee Hantidhowraha Guud ee Qaranku waa hay'adda ugu sarraysa baarista hantida qaranka, wuxuuna awood u leeyahay in uu baaro dhammaan hay'adaha dowladda, hay'adaha madaxabannaan, mashaariicda iyo shirkadaha ay dowladdu qayb ku leedahay iyo hay'ad kasta oo deeq dawladeed la siiyey.

**Researcher response:** I agree with the Peer Reviewer's comment and have changed my response from 'c' to 'a'.

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

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

**Answer:** d.

**Sources:** No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

#### Government Reviewer

**Opinion:** Agree

#### Peer Reviewer

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** We cannot confirm with citable sources.

#### Government Reviewer

**Opinion:** Agree

#### Peer Reviewer

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** No available records

**Comments:** Researcher: No available records

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** 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, but the requirements for an “a” response are not met. MoF

**Government 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:** d.

**Sources:** The requirements for a “c” response or above are not met

**Comments:** Researcher: No engagement with citizens

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.

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

**Answer:** d.

**Sources:** No mechanisms through which the public can provide input in monitoring the implementation of the annual budget

**Comments:** Researcher: No mechanisms through which the public can provide input in monitoring the implementation of the annual budget

**Government 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:** The requirements for an “a” response are not met.

**Government 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:** The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics: 2. Delivery of public services

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** The response was changed from 'c' to 'd'. There is no evidence for participation mechanisms, see response to question 125.

**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:** The executive does not engage with the public

**Comments:** Researcher: The executive does not engage with the public

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of 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:** The requirements for a "c" response or above are not met.

**Government 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:** The requirements for a “c” response or above are not met.

**Government 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:** b.

**Sources:** The requirements for an “a” response are not met.

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** 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). Ministry of Planning and International Cooperation and Ministry of Finance

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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



budget (pre-budget and/or approval stages)?

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

**Answer:** d.

**Sources:** Federal Parliament of Somalia: Public Relation, Dialogue and Outreach Department.

**Government 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:** Federal Parliament of Somalia: Public Relation, Dialogue and Outreach Department.

**Government 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:** Federal Parliament of Somalia: Public Relation, Dialogue and Outreach Department.

**Government 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:** Federal Parliament of Somalia: Public Relation, Dialogue and Outreach Department.

**Government 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:** The requirements for an “a” response are not met. Federal Parliament of Somalia: Public Relations, Outreach, and Dialogue Department

**Government 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:** The requirements for a “c” response or above are not met.

**Government 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:** The requirements for an “a” response are not met. Ministry of Finance and Federal Parliament of Somalia: Public Relations, Outreach and Dialogue

**Government Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

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