

Open Budget Survey 2017

Questionnaire

Sudan

January 2018

COUNTRY QUESTIONNAIRE: SUDAN

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

Answer: FY 2017

Sources: The PBS for the year 2017 is released on 04.10.2016 according to the date indicated at the first page of the document. The PBS is published at the website of the Sudanese Ministry of Finance downloadable and available to the public on:

<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%8...>

(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%85%D9%84%D9%81%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9/%D8%A7%D9%84%D9%85%D9%88%D8%AC%D9%87%D8%A7%D8%AA>)

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: b. (67)

Sources: The document of the PBS was put online in the website of the Ministry of Finance on the 4th of October 2016 together with the guidelines for preparation of the EBP. Both are downloadable at <http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%8...>

(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%85%D9%84%D9%81%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9/%D8%A7%D9%84%D9%85%D9%88%D8%AC%D9%87%D8%A7%D8%AA>)

Peer Reviewer

Opinion: Agree with Comments

Comments: What is called a PBS here is the budget call circular. Its primary audience is the staff preparing the budget. The document is issued by the Undersecretary for Finance. The accompanying instructions (EBP guidelines) do not indicate the issuing authority.

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: 04 October 2016

Sources: Sudan PBS 2017 that can be downloaded from the link:

<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%8...>

(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%85%D9%84%D9%81%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9/%D9%85%D9%86%D8%B4%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>) and the EBP guidelines downloadable in the link:

<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%8...>

(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%85%D9%84%D9%81%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9/%D8%A7%D9%84%D9%85%D9%88%D8%AC%D9%87%D8%A7%D8%AA>)
Comments: Researcher: The date of the document upload online is not evident, however the document date is the 04 October 2016

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: There is no any way for determination of the date of publication as the website does not show the information. However; the date in the document is 04 October 2016

Sources: The Website of the Ministry of Finance. The document is downloadable at:
<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%85%D9%84%D9%81%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9/%D9%85%D9%86%D8%B4%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>

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: <http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%85%D9%84%D9%81%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9/%D9%85%D9%86%D8%B4%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>

Sources: The website of the MoF

Peer Reviewer
Opinion: Agree

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

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

Answer: c.

Sources: Website of the Ministry of Finance

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: e.

Sources: <http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%8...>
(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D9%85%D9%84%D9%81%D8%A7%D8%AA-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9/%D9%85%D9%86%D8%B4%D9%88%D8%B1-%D8%A7%D9%84%D9%85%D9%88%D8%A7%D8%B2%D9%86%D8%A9>)

Peer Reviewer
Opinion: Agree

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

Answer: N/A

Sources: Website of the MoF

Peer Reviewer
Opinion: Agree

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

Answer: Guidelines for Preparation of the Public Budget for the fiscal year 2017

Sources: n/a

Peer Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: The document is developed mainly to support the staff at the government agencies to develop their sectors budget. It is not meant to be shared with the public

Peer Reviewer
Opinion: Agree

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

Answer: FY 2017

Sources: Developed by the MoF

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: 21 December 2016

Sources: There is no exact date; however the date mentioned above is the date of start of the deliberation at the Parliament

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: Hard copy obtained by the researcher from internal connection at the MoF

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: The EBP is not published at all. Even when other websites mention the EBP they don't put specific dates, the month is just mentioned in the cover page. However, it is normally given to the parliament few days- or within December- for enactment.

Sources: Hard copy from internal private sources the MoF

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: The date is mentioned in the hard copy of the document when it is discussed in the parliament for approval. No EBP is resealed before that date

Sources: Hard copy obtained from the MoF

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: It is only produced as hard copy for internal use

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: Only hard copies could be obtained, the website does not publish these documents

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Document is not published, hence score D. not applicable.

IBP comment: This is correct. We changed the response from 'c' to 'd'.

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 researcher obtained the document as hard copy from internal connections at the MoF

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: 1. The document could not be obtained without official letter from recognized authority 2. The document is not uploaded online 3. The researcher could obtain the document from internal connections only

Sources: MoF

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: Public Budget Proposal for the Year 2017

Sources: MoF

Peer Reviewer

Opinion: Disagree

Suggested answer: ???

Comments: The title reported for this non-public document says "for the year 2016". Does the content of the document despite its title refer to the upcoming fiscal year 2017, the relevant reference period stated in question EBP-1?

IBP comment: This is correct. It is for the year 2017. We changed the year.

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

a. Yes

b. No

Answer: b.

Sources: MoF

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: MoF

Peer Reviewer

Opinion: Agree

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

Answer: December 2016

Sources: Document of the MoF

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: d.

Sources: The document is not released to the public per say only parts of it are published in the news paper a day after the enactment. The deliberation of parliament is also broadcasted in the national TV

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: n/a

Sources: MoF

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: The hard copy obtained by the researcher mention the dates (month and year) in the first page of the EB document

Sources: MoF

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: n/a

Sources: MoF

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: d.

Sources: Only hard copies are produced

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: c.

Sources: MoF

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: The document could be obtained from internal contacts at the MoF

Sources: Contacts at the MoF

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: The Enacted budget, December 2016

Sources: MoF

Peer Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: MoF, IMF

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: Not produced

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: Not produced at all

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: n/a

Sources: IMF and MoF

Comments: Researcher: Meetings with the MoF and IMF, as they mentioned that they are in the process of development of the CB but nothing produced yet

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: Not developed

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: Not developed

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: Not developed

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: Not developed

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: Not developed

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 2015-2016

Sources: The in year reports

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: The report is announced after while that the report is discussed in the parliament

Peer Reviewer

Opinion: Agree with Comments

Comments: A quarter 1 2016 report is available on the MoF website, but no further reports. There does not seem to be a systematic release of in-year reports.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: No reports are made available to the public

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: The report is produced for internal purpose of the government staff

Sources: IYR from private sources

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: n/a

Sources: IYR from private sources

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: d.

Sources: n/a

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: c.

Sources: IYR from private sources

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: The researcher got a copy of the IYR from private sources

Sources: IYR from private sources

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: 2015 Quarterly Report for the performance of the public budget

Sources: IYR from private sources

Peer Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: b.

Sources: n/a

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: the website of the MoF: <http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A...>
(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%D8%A7%D9%84%D8%B3%D9%86%D9%88%D9%8A%D8%A9>) However; the attached document does not qualify as an MYR under the methodology as it does not contain revised expenditure and revenue estimates or a revised macroeconomic forecast for the second six months of the fiscal year

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: The document is obtained from private contacts

Peer Reviewer

Opinion: Agree with Comments

Comments: The document is now available on the MoF website. Upload date unknown.

IBP comment: The upload date is more than three months after the midpoint, hence answer 'd' applies.

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: MoF website: <http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A...>
(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%D8%A7%D9%84%D8%B3%D9%86%D9%88%D9%8A%D8%A9>)

Comments: Researcher: There is no date in the document and it does not qualify as an MYR under the methodology because it does not contain revised expenditure and revenue estimates or a revised macroeconomic forecast for the second six months of the fiscal year

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: Website of the MoF: <http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A...>
(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%D8%A7%D9%84%D8%B3%D9%86%D9%88%D9%8A%D8%A9>)

Comments: Researcher: The document is published in the website of the MoF, however the document has no date in any of its pages. The researcher understood that the date refer mainly to the time frame of the report and not to the production time. The attached document does not qualify as an MYR under the methodology because it does not contain revised expenditure and revenue estimates or a revised macroeconomic forecast for the second six months of the fiscal year

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

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: MYR from private contacts

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: MYR obtained from private personal contacts

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: The document is shared only with the respective government agencies and shared by the minister in an internal meeting. The document is not published in website or any media outlet

Sources: MYR obtained from personal contacts

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: Report of the first half of the year 2016

Sources: The MYR of the year 2016 is downloadable at: <http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A...>
(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%D9%84%D8%B3%D9%86%D9%88%D9%8A%D8%A9>) However it does not qualify as a reliable MYR according to the requirement of the OBS

Peer Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

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: YER obtained from personal contacts

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: d.

Sources: YER obtained from personal contacts. However it was produced in December 2015. The report was partly estimated and partly based on actual data.

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: n/a

Sources: YER from internal personal contacts

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: n/a

Sources: YER from internal personal contacts

Comments: Researcher: The YER is not published publicly and it is produced for internal use only. However in the copy obtained by the researcher the date is mentioned in the cover page

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: n/a

Sources: The YER could be obtained in hard copies only from the internal resources

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: d.

Sources: The document could be obtained in hard copies only from the personal contacts

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: c.

Sources: YER document obtained from personal contacts

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: The researcher obtained copies of the YER from internal personal contacts

Sources: YER from internal personal contacts

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: 2015 تقرير أداء الموازنة العامة لسنة 2015 The performance report of the public budget for year 2015

Sources: YER 2015

Peer Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: YER obtained from private personal sources

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: The Speech of the Auditor General before the parliament

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: The report itself is not released to the public including the journalists and parliamentarian. The Auditor General (Altahir Abdelgayoum) only presents a speech in front of the parliament in November 2014, while the report is released covering the period September 2014- August 2015. that contains some figures and that is all. The individual parliamentarians did not get copies of the speech and/ or the report. However a copy of the report is given to each of the Heads of the Parliamentarian committees who are usually pro the ruling party.

Peer Reviewer
Opinion: Not Qualified

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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: A copy of the speech of Mr. ALTahi Abdeqayoum (the Aruditor General) in front of the parliament is within the month of November 2014

Comments: Researcher: The date of the speech of Mr. ALTahi Abdeqayoum (the Aruditor General) in front of the parliament is within the month of November 2014. A copy of the speech is provided to the researcher through private contact

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: n/a

Peer Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: n/a

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: c.

Sources: The speech of Mr. ALTahi Abdeqayoum (the Aruditor General) in front of the parliament is within the month of November 2014

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: The speech of Mr. Altahir Abdeqayoum (the Aruditor General) in front of the parliament is within the month of November 2014., where he presents some of the details of the AR. Some of the journalist obtained copy of the speech which is analyzed in the media. Some of the newspapers are closed due to publishing parts of the AR that is rated as classified information.

Sources: The speech of Mr. Altahir Abdeqayoum (the Aruditor General) in front of the parliament is within the month of November 2014

Peer Reviewer

Opinion: Not Qualified

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: The researcher could not find any link to the report both in hard or soft copy. However the title of the speech of Mr. Altahir Abdeqayoum (the Aruditor General) is: Speech of the Auditor General in front of the parliament

Sources: The speech of Mr. Altahir Abdeqayoum (the Aruditor General) in front of the parliament is within the month of November 2014

Peer Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

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: Usually the website of the ministry of finance and the website of the General Secretary of the council of ministers. However currently the website of the ministry of finance is not working, the information can be obtained only from the website of the General Secretary of the council of ministers that is mainly in Arabic.The Central Bank of Sudan website also provides fiscal information it its annual report in the link <http://www.cbos.gov.sd/node/8407> (<http://www.cbos.gov.sd/node/8407>). Section 6 of the annual report 2015 "attached" provides information about the performance of the public budget.

Peer Reviewer

Opinion: Agree with Comments

Comments: The MoF website is now working (May 2017)

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: Except for the website of the central bank of Sudan; all information provided are narrative and written in form of news. They are not meant to educate the community

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: No consolidated information are provided. However the website of the Central Bank of Sudan provides a lot of reviews and annual reports, that are not easy for the lay person to understand

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: These websites does not provide information that is friendly to the lay people

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: a.

Sources: 1. Accounting and financial procedures 2. Regulation of the work of the national council act for the year 2015 3. Sudan transitional constitution 2005

Comments: Researcher: None of these laws put ahead clear provision concerning public participation and transparency. However; Sudan established a national commission for transparency and anti corruption. A law has been also established for this commission in the year of 2016

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: n/a

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: The detailed estimates of the Sudanese Public Budget for the year 2017 that is named in the official documents "Details budget estimates of the national government's for the year 2017", pages 65- 84 show table that provides; the revenues, employees compensation, procurement of goods and services and the centralized items, acquisition of non-financial assets and total expenses and the acquisition of non-financial assets. The currency used is the Sudanese Pounds (SDG). These information are provided per Ministry/ Unit. The sub totals is done per sector, namely; the agricultural sector= 2,352,638,594 SDG, oil and mining sector=- 1,721,103,125 SDG, the transport, roads and bridges sector= 1,783,816,995 SDG, industry sector= 526,099,020 SDG, the organs of sovereignty sector= 5,120,081,903 SDG, defense, security and police sector= 29,122,458,405 SDG, economy and financial sector= 1,983,049,745 SDG, Culture, Media and Communications sector= 538,590,085 SDG, health sector= 555,366,140 SDG, education sector= 828,783,875 SDG, Administrative and social sector= 2,174,112,698 SDG, various= 23,944,551,401 SDG. The various sector include: support strategic goods, social contributions and obligations of government and development projects. The total national budget is: 70,700,651,986 SDG. The researcher summed the expenditure in agriculture, oil and mining sector, transport, roads and bridges sector, industry sector, defense, security and police sector, economy and financial sector, Culture, Media and Communications sector, health sector and education sector and the total is: 39,411,905,984 SDG which is 55.745% of the total budget.

Comments: Researcher: The EBP is not available to the public according to the survey methodology, thus "d" was chosen.

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: The EBP is not available to the public, so "d" is selected. However: In Executive Budget Proposal for the year 2017; section "Budget estimates for acquisition of non-financial assets (National Development) for the year 2017" pages 85- 109, the researcher found functional classification where functions of some departments were overlapped like the agriculture, irrigation, electricity, dams, community development and the projects of the administrative and social sectors.

Peer Reviewer

Opinion: Agree with Comments

Comments: The national sector classification is not fully consistent with COFOG but in principle a mapping table to COFOG is available.

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

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

Answer: b.

Sources: n/a

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: Although the basic classification of the EBS shows the: the revenues, employees compensation, procurement of goods and services and the centralized items, acquisition of non-financial assets and total expenses and the acquisition of non-financial assets in the cross table; the document mainly provides the names of the sectors and the institutions benefiting from public budget but no economic details.

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: as mentioned before

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: The EBP presents the expenditure focusing on the units or the institutions or the section where the money is spent.

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: n/a

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: n/a

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: The EBP is not available to the public, so "d" is selected. However: Table 4; Revenue estimates for the year 2017, page 41 of the EBP 2017 showed the sources of tax revenue which include estimates for the year 2016 and 2017 with the change rate. Types of taxes are: 1. Taxes on income, profits and financial capitals 2. Property taxes 3. Taxes on goods and services 4. Taxes on international trade and transactions 5. Other taxes

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: The EBP is not available to the public, so "d" is selected. However: Table 4; Revenue estimates for the year 2017, page 41 of the EBP 2017 showed the sources of non-tax revenue which include estimates for the year 2016 and 2017 with the change rate. Types of non-tax revenues are:
1. Grants 2. Property income 3. Sales of goods and services 4. Sales by market facility 5. Administrative fees 6. Occasional sales from non-market establishments 7. Fines, penalties and forfeitures 8. Variable and non-classified revenue elsewhere 9. Oil crossing fees from the Republic of South Sudan 10. Interim financial arrangement

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: n/a

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: The EBP is not available to the public.

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: The EBP is not available to the public, so "d" is selected. However: Table 13 in page 54 of the EBP "Estimates of withdrawal of foreign loans and grants for the 2017" shows the Funding agencies, the withdrawal expected in 2017 in terms of loans and grants in million USD, and the percentage from the entire grants. The Arabic funding agencies include: 1. Arab Fund for Economic and Social Development 2. Kuwaiti Fund for

Development 3. Saudi Fund for Development 4. Abu Dhabi Fund for Development 5. Islamic Development Bank International funding Institutions 1. Bank and the International Fund donors 2. African Development Bank 3. OPEC Fund for Social Development 4. International Fund for Agricultural Development Bilateral cooperation 1. China 2. Iran 3. Belgium Institutions reporting to the Ministry of the International Cooperation 1. Japanese International Cooperation Agency (JICA) 2. European Union 3. The United Nations and its agencies (including UNICEF) Total of withdrawal of foreign loans and grants for the 2017 is 1082.9 Million USD. Table 14 in page 55 of the EBP 2017 "Repayment of external liabilities of the 2017 estimates" provided details of the agencies, loans, the interest rate and the total. Institutions that has external liabilities mentioned in the EBP 2017 include: 1. Arab Fund for Economic and Social Development 2. Kuwait Fund for Arab Economic Development 3. Saudi Fund for Development 4. Saudi Export Program 5. Abu Dhabi Fund for Development 6. Arab Monetary Fund 7. Islamic Development Bank 8. The Republic of India 9. Republic of China 10. The OPEC Fund for International Development 11. International Fund for Agricultural Development The total liabilities to be repaid in 2017 is 724 Million USD.

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: The EBP is not available to the public, so "d" is selected. However: Table 14 in page 55 of the EBP 2017 "Repayment of external liabilities of the 2017 estimates" provides only the debt and the interest rate. Debt maturity is not mentioned. In an interview with Mr. Kamal Karrar "economist and newspaper editor"; he mentioned that the maturity profile is not published at all even by Sudan Bank. It is considered very secret piece of information.

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: The EBP is not available to the public, so "d" is selected.

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: The EBP is not available to the public. Paper copy indicates: Page 35- 41 of the EBP for the year 2017 provides information about the Macroeconomic indicators that touch in a very shy way the impact on expenditure. All are rephrased in a very positive terms. There are no multiple scenarios. These information are mentioned mainly in the reports of the Bank of Sudan at the end of implementation of the public budget. The analysis come in terms of explanation for the reasons for failure in reaching yearly targets.

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: The EBP is not available to the public.

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: The EBP is not available to the public.

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: The EBP is not available to the public, so "d" is selected. However: Mainly economic and functional classification is shown in the EPB 2017

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: The EBP is not available to the public, so "d" is selected. However: It is shown in table 11 "Social benefits estimates for 2017" in page 50 of the EBP of the year 2017

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: The EBP is not available to the public, so "b" is selected.

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: The EBP is not available to the public.

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: The EBP is not available to the public.

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: The EBP is not available to the public.

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: The EBP is not available to the public, so "b" is selected. However: Table 4 in page 41 of the EBP 2017 "Revenue estimation for the year 2017" presents the revenues by category for the 2016 and 2016.

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: The EBP is not available to the public, so "d" is selected. However: Table 4 in page 41 of the EBP 2017 "Revenue estimation for the year 2017" presents the revenues by category for the 2016 and 2016.

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: The EBP is not available to the public, so "b" is selected. However: Table 4 in page 41 of the EBP 2017 "Revenue estimation for the year 2017" presents the revenues by category for the 2016 and 2016.

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: The EBP is not available to the public.

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: The EBP is not available to the public.

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: The EBP is not available to the public.

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 preceding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

Answer: d.

Sources: The EBP is not available to the public.

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: The EBP is not available to the public.

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: There is no extra budgetary fund in the EBP of the year 2017. However; in page 80 and page 81 under the section Variables of the "Detailed budget estimates of the national government's for the year 2017"; there are three aspects that called reserve named: 1. reserve purchases of goods and services 2. emergency reserve 3. reserve Exchange differences

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: The EBP is not available to the public.

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: The EBP is not available to the public, so "d" is selected. However: Information about intergovernmental transfers are mentioned in table 10 in page 49 of the EBP 2017 (Grants estimates for 2017) presents information about transfers to the states and participation in international and regional organizations. The total States transfer is 21.8 billion Sudanese pounds with an increase of 13% from 2016. It represents 28% of the total national revenue and foreign grants. States transfer include current transfers, capital transfers and the share of oil-producing 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: The EBP is not available to the public.

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: The EBP is not available to the public, so "d" is selected. However: See Sudan EBP 2017, Appendix 1: estimates of budget for public corporations and companies for the year 2017. Pages 111- 115

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: The EBP is not available to the public.

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: The EBP is not available to the public, so "d" is selected. However: Table 15: in page 56 of the Sudan EBP 2017 (Estimates of Financial assets and liabilities for the year 2017) provides information about: net acquisition of financial assets, net incurrence of liabilities, participation certificates, instruments of government investments, guarantees, bank financing and external financing.

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: The EBP is not available to the public, so "d" is selected. However: Table 12 in page 52 of Sudan EBP 2017 (Estimates of acquisition of non-financial assets (National Development) for the year 2017 provides lump sum information about non-financial assets by sector which include; industry, agriculture, roads, bridges and transportation, Electricity, water resources, minerals, oil, social development and variables. Contribution to financial capitals is also mentioned under this category. The acquisition of the assets of non-financial estimates for the year amounted to 201.7128

trillion Sudanese pounds, an increase of 21%. They focus on increasing production and productivity and extractive industries and manufacturing, social development, infrastructure and support for the partnership with the private sector.

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: The EBP is not available to the public.

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: The EBP is not available to the public.

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: The EBP is not published.

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: The EBP is not available to the public, so "d" is selected. However: Table 13 in page 54 of the EBP "Estimates of withdrawal of foreign loans and grants for the 2017" shows the Funding agencies, the withdrawal expected in 2017 in terms of loans and grants in million USD, and the percentage from the entire grants. The Arabic funding agencies include: 1. Arab Fund for Economic and Social Development 2. Kuwaiti Fund for Development 3. Saudi Fund for Development 4. Abu Dhabi Fund for Development 5. Islamic Development Bank International funding Institutions 1. Bank and the International Fund donors 2. African Development Bank 3. OPEC Fund for Social Development 4. International Fund for Agricultural Development Bilateral cooperation 1. China 2. Iran 3. Belgium Institutions reporting to the Ministry of the International Cooperation 1. Japanese International Cooperation Agency (JICA) 2. European Union 3. The United Nations and its agencies (including UNICEF) Total of withdrawal of foreign loans and grants for the 2017 is 1082.9 Million USD.

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: The EBP is not published.

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: The EBP is not published.

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: The EBP is not available to the public, so "d" is selected. However: Page 29- page 34 of the EBP for the year 2017 provides narrative about the most important macroeconomic policies for 2017. This is considered as the base for 2017 Public Budget.

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: The EBP is not available to the public.

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: The EBP is not available to the public.

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: The EBP is not available to the public.

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: The EBP is not available to the public.

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: The EBP is not available to the public, so "d" is selected. However: Page 31 of the EBP 2017 provides information about social development that have targets include amongst others: 1. Continuous and comprehensive coverage with health insurance. 2. Education and adult education and school feeding 3. Job market 4. Social insurance 5. Supporting drugs 6. Investments in water 7. ...etc. One of the quantitative objectives of the 2017 public budget is increment of the direct support and social security packages to the poor from 600,000 families to 700,000 families, and increase the number of families benefiting from health insurance by 750,000 families. Table 11: in page 50 of the EBP 2017 (Estimates of the social benefits for 2017) list group of projects/ activities for supporting impoverished population that include: 1. National Students Fund 2. Supporting social activities 3. Support for poor families and social safety packages 4. Support for medical treatment abroad 5. Subsidizing life-saving drugs 6. Support surgical operations in hospitals 7. Support treatment at emergency departments 8. Domestication of medical treatment 9. Treatment of prisoners 10. Primary health care to the villages and the countryside 11. Health insurance 12. Supporting health units

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: N/A

Peer Reviewer

Opinion: Agree

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: c. (33)

Sources: Sudan PBS 2017 and the guidelines document

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: c. (33)

Sources: Sudan PBS 2017 excludes the information about total expenditure. It just showed the general guidelines

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: c. (33)

Sources: Page 2 of Sudan PBS 2017

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: Sudan PBS 2017

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: Sudan PBS 2017

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: d.

Sources: Not available to the public

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: d.

Sources: Not available to the public

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: b.

Sources: The EB was just the same document of the EBP. There is no document produced newly, even the number of the pages are identical
Comments: Researcher: The EB is not available to the public according to the survey methodology, thus "b" was chosen.

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The EB was just the same document of the EBP. There is no document produced newly, even the number of the pages are identical
Comments: Researcher: The EB is not available to the public according to the survey methodology, thus "b" was chosen.

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: Not available to the public

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: N/A

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: N/A

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: N/A

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: N/A

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 only report produced so far is the first quarter report attached below and downloadable at:

<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A...>

(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%D8%A7%D9%84%D8%B3%D9%86%D9%88%D9%8A%D8%A9>). Page 9 and 10 of the report show mainly the economic classification of expenditure in the first quarter of the year 2016

Comments: Researcher: The IYRs are not available to the public according to the survey methodology, thus "d" was chosen.

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: Per the survey methodology, the reports are not available to the public, so "d" is selected.

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: Per the survey methodology, the reports are not available to the public, so "d" is selected.

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: Per the survey methodology, the reports are not available to the public, so "b" is selected. However: The information is presented in page 7 of the 1st Quarter report of the year 2016; performance of the national revenues and foreign grants in the first quarter of the year 2016.

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: Per the survey methodology, the reports are not available to the public, so "d" is selected. However: The information is presented in page 7 of the 1st Quarter report of the year 2016; performance of the national revenues and foreign grants in the first quarter of the year 2016.

<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A...>

(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%D8%A7%D9%84%D8%B3%D9%86%D9%88%D9%8A%D8%A9>)

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: Per the survey methodology, the reports are not available to the public, so "b" is selected. However: The information is presented in page 7 of the 1st Quarter report of the year 2016; performance of the national revenues and foreign grants in the first quarter of the year 2016.

<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A...>

(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%D8%A7%D9%84%D8%B3%D9%86%D9%88%D9%8A%D8%A9>)

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: Per the survey methodology, the reports are not available to the public, so "d" is selected. However: Pages 17 and 18 of the 1st Quarter Report of the year 2016 provides the following information: Table 13: agreements signed during the first quarter of the year 2016 Table 14: withdrawal of grants and loans during the first quarter of the year 2016 Table 15: repayment of external liabilities during the first quarter of the year 2016, which shows information about the original debt, the cost of financing (interest rate) and the total amount.
<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A...>
(<http://mof.gov.sd/%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1%D8%A7%D9%84%D8%B3%D9%86%D9%88%D9%8A%D8%A9>)

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: Per the survey methodology, the reports are not available to the public, so "d" is selected. However: The information is presented in page 18 of the 1st Quarter Report of the year 2016. However; maturity profile of the debt is not mentioned.

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: Per the survey methodology, an MYR is not available to the public.

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: Per the survey methodology, an MYR is not available to the public.

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: Per the survey methodology, an MYR is not available to the public.

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: Per the survey methodology, an MYR is not available to the public.

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 available to the public according to the survey methodology, thus "d" was chosen.

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: Per the survey methodology, an MYR is not available to the public.

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: Per the survey methodology, an MYR is not available to the public.

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: Per the survey methodology, an MYR is not available to the public. However: Pages 18- 20 MYR 2016 presents the following information: Table 13: agreements signed during the first half of the year 2016 Table 14: withdrawal of grants and loans during the first half of the year 2016 Table 15: repayment of external liabilities during the first half of the year 2016, which shows information about the original debt, the cost of financing (interest rate) and the total amount. The domestic debt is also presented

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: The YER is not available to the public per the survey methodology.

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: d.

Sources: The YER is not available to the public per the survey methodology

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: The YER is not available to the public per the survey methodology. However: The YER 2015 provided mainly narrative information about general directions of the year

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: d.

Sources: The YER is not available to the public per the survey methodology

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: b.

Sources: The YER is not available to the public per the survey methodology. Additionally: The researcher thinks that there are some information mentioned in the original report; however, the only available document for the researcher which is Summary of Sudan YER 2015 does not have these information

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: d.

Sources: The YER is not available to the public per the survey methodology; even the document available to the researcher does not show these information

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: The YER is not available to the public per the survey methodology

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: The YER is not available to the public.

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: The YER is not available to the public.

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: The YER is not available to the public.

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: The YER is not available to the public.

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: The YER is not available to the public.

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: b.

Sources: The report is not available to the public

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: The reports are not available to the public. Summary of the Sudan Annual Audit Report for the year 2015

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: The report did not mention such a percentage. However; page 20 of the Summary of the Sudan Annual Audit Report 2015 reported the following comments: 1. Non-disclosure of the loans of oil companies that include CNPC and Malaysia's Petronas 2. Failure to prove the obligations that appear in the Bank of Sudan account (intermediate accounts) 3. Some units did not prove their income and expenditure because they have some exceptions 4. Charging and dispensing fees without approval of the Ministry of Finance and not monitored in the accounts

Comments: Researcher: Per the survey methodology, the audit report is not available to the public; "d" is chosen for that reason.

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: The report is not available to the public. Additionally: The extra budgetary issues are mentioned in page 24 of Sudan Audit Report 2015. There is no specific percentage of the extra budget audited. The only information reported is that; extra-budgetary expenditure for national and state government have been audited for the year 2015. There is noticeable decrease in the money sided from 473 Million Sudanese Pounds in 2011 to 8.4 Million Sudanese Pounds in 2015, in an average of 98%. Amount of extra-budget in USD also decrease from 12.1 Million USD in 2012 to Zero in 2015

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: The report is not available to the public. However, there is a Summary of the Sudan Annual Audit Report 2015 that is not available to the general public online.

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: N/A

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: N/A

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: The budget is prepared by the Ministries and submitted to the MoF without any IFI

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: There is not IFI

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No IFI

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: There is not IFI

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: The process takes place in a very short timelines and the legislature or the parliament does not have enough time for discussion and debate prior the tabling of the EBP

Peer Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The legislatures normally receive the EBP in December to be approved by the parliament before January of the proceeding year. According to Sudan PBS of the year 2017 as a request from the Undersecretary of the MoF; the draft budget proposals from all ministries should be submitted to the MoF by 20.10.2016. There are no information about adherence to the deadlines; and also there is no reference to the specific time that the EPB submission to the legislatures.

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: Normally the budget is approved at the last week of December and the budget is spent starting from January every year. The budget of 2017 was approved on the 29th of December 2016.

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: a. (100)

Sources: Article 110 of the Sudan constitution 2005 "Allocation of Resources and Revenues Bill" stated that (The President of the Republic shall cause to be presented to the National Legislature, before the beginning of the financial year, a bill of the allocation of resources and revenues in accordance with the provisions of this Constitution. The National Legislature shall convene to approve that bill.). This article and the following articles in page 42-44 give big power to the legislatures in the process of approval of the public budget. For example the constitution mentioned that (Notwithstanding the provisions of Article 109 (2) above, the President of the Republic may wherever he/she deems it appropriate for public interest, make a presidential order having the force of law, providing that the imposition of any tax, or fee or the amendment thereof shall come into force, pending submission of a bill requiring the same to the National Assembly. When that financial bill is adopted or rejected, the force of the presidential order shall cease without the rejection or amendment of the bill having retrospective effect). The financial and accounting procedures act stated clearly that the Public Budget should be approved by the national assembly not less than one month from the start of the fiscal year. However these powers are not put in practice.

Peer Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: The EBP is placed at the table of the legislatures less than month of the start of the new fiscal year. Moreover; the last EBP and EB are identical including the page numbers indicating no change in the two documents.

Peer Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

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

Answer: d.

Sources: There is no specialized budget or finance committee. The budget is placed for the parliament as a whole body. But generally; the parliament composed of three sectors: 1. the sovereign sector (includes legislature, justice and human rights, external affairs and security and defense) 2. the service sector (include education, culture and media, health and social affairs) 3. the financial sector (financial development, financial and economic affairs, labor and energy and mining) Each sector looks only at their concerned ministries budget.

Peer Reviewer

Opinion: Not Qualified

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: The specialized committees meet for evaluation of the performance based on the EB throughout the year, they didn't meet specially for examining the spending in the EBP.

Peer Reviewer

Opinion: Not Qualified

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: In May 2016, the Minister of Finance presented speech before the General Assembly; which is the report of the first quarter before the parliament. Arabic version is attached to this report.

Peer Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: Sudan Constitution 2005 states that (Whenever new circumstances occur or a matter of public concern proves not to have been satisfactorily addressed by the general budget, the President may during the financial year cause to be submitted a financial bill, a supplementary appropriation or an allocation out of the reserve funds, to which shall apply the same provisions set out in respect of the general budget bill.). Article 113 page 44. In practice the executive does not request or obtain the approval from the legislatures before shifting funds

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: c. (33)

Sources: Sudan has no law for extra budget spending. In fact it is forbidden. The financial and accounting procedures law did not mentioned clearly that the executives has to seek the approval from the legislatures to spent excess revenues. However the law emphasized the importance to spend within the approved budget. Sudan constitution states clearly that there is no expenditure should be done without prior approval by the legislatures.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The constitution requires a supplementary appropriation before excess revenue can be spent. As no supplementary appropriation bills appear to be presented it is unlikely that in practice prior parliamentary approval for spending excess revenue would be obtained.

Researcher response: Still there is no in practice proof of the process explained by the reviewer. I keep my comment unchanged.

IBP comment: IBP agrees with the peer reviewer in this case, specifically citing to Article 111(3) of the 2005 Constitution, which reads: "The National Assembly shall adopt the general budget bill, chapter by chapter including schedules, and it shall adopt the total appropriation bill. Where the law is passed, detailed estimates as specified in the general budget shall not be exceeded save by a supplementary law. Surplus funds over revenue estimates and funds out of the legal reserve shall not also be spent save by a supplementary appropriation law."

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 researcher did not find any relevant resources concerning this issue. However interviews with the an economist "Kamal Karrar, economist and retired government employee, phone call on 31st October 2016" revealed that the executives does not seek approval approval from the legislature prior to reducing spending below the levels in the Enacted Budget and there is no documentation of such a practice.

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: The National Audit Institution (NAI) law 2015 does not enforce such a practice, and Sudan constitution mentioned in general that the legislatures have to approve the public budget, no special mention of a role on examining the audit report. Therefore; in practice the legislatures do not examine the audit report. They just listen to it in a speech session by the Minister of Finance

Peer Reviewer

Opinion: Not Qualified

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: According to the National Audit Institution law 2015; the President of Sudan shall appoint the Auditor General with approval of two third of the national council members "NAI law 2015, page 29 article 18 (1)". In practice; this kind of appointment put a lot of pressure on the NAI head and reduce his power as he has to follow the instructions of the president. Knowing that the president preserve the rights to determine the remuneration of the NAI head, the president also the only one who can end the contract of the Auditor General. This makes the position very vulnerable and might not undertake the job the way it should be done.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the National Audit Institution law 2015; the President of Sudan shall appoint the Auditor General with approval of two third of the national council members "NAI law 2015, page 29 article 18 (1)".

Researcher response: I am insisting that the mode of recruitment of the NAI head makes the position vulnerable. Having head of the state authority to appoint NAI head is a great jeopardy to the autonomy of the institution. There some unwritten rules like devotion to the ruling party and refusal to respond to the media and the public is some in practice evidences for lack of autonomy of the entire institution. I am not going to change my answer as it is evident in law and in practice.

IBP comment: IBP agrees with the peer reviewer. The de jure appointment process of the AG corresponds to an "a" response, supported by the citation given by both peer reviewer and researcher.

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: According to article 21 on page 31 of the NAI law, the president with approval of two third of the members of the national assembly can remove the Auditor General from the office. There is no much documentation concerning previous practices on the removal of the Auditor General and the researcher obtained information only from the NAI law 2015.

Peer Reviewer

Opinion: Agree

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

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to article 38 in page 45 of the NAI law; the Auditor General determines the budget of the NAI that has to be approved by the president and then included at the Public Budget. However; in practice; the NAI depends mainly on the budget from the MoF, which a huge hindrance for the independence of NAI. The following challenges are highlighted in page 73 of the Audit Report 2015:\ 1. The need for permanent premises for the NAI that contain the development in the sectors and the directorates of NAI 2. Promotion of the independence of NAI in the states in terms of provision of offices, housing and other financial needs. All that made sure that the finances provided for the NAI are not enough to undertake its mandate

Peer Reviewer

Opinion: Agree with Comments

Comments: According to the NAI law, the budget is set independently (article 38 on page 45 of the NAI law; the Auditor General determines the budget of the NAI that has to be approved by the president and then included at the Public Budget). I cannot judge the practice

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 roles of the Auditor General are mentioned in Chapter 3 of the NAI law 2015 "functions and power of the chamber)

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The NAI law 2015 did not refer to involvement of an external body in review/ audit of the NAI audits

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: There is no information available about this issue

Peer Reviewer

Opinion: Not Qualified

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

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

Answer: d.

Sources: The Public Budget process lacks the component of public participation. There is no formal procedure for inclusion of the citizen in the public budget, and the people lacks the awareness and the interest concerning the importance of their participation in the public budget.

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: Since there is no such a mechanism for public participation, of course the the vulnerable and under-represented parts of the population are not involved. Sometimes the government tried to include the federations and unions included under certain ministries; like youth union, women union, federations of the disabled people, but at the end; those engagement are just done for reporting and as propaganda rather than being an added value. The inclusion itself is numerical; as they have to put in numbers the services they require, but they are not involved in further discussion and analysis. There is no participation of any of the public- including the media- during the legislatures debate on budget. The media are only invited for the press conference of announcement of the public budget. The parliamentarians are not trained on public engagement in the budget process.

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: There is not reported experience of public participation in public budget

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 experience so far of such a practice

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: No such experience found by the researcher

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: No such experience found by the researcher

Peer Reviewer

Opinion: Agree

131:

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

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

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

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: This practice did not happen

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: This practice did not happen

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: This practice did not happen

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: No documented practice

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: d.

Sources: The Ministry of Welfare and Social Security (MoWSS) sometimes encourages public participation during budget formulation especially through distribution of the PBS to related unions and federation. However the process is not organized to be inclusive so not all regions in Sudan are applying the participatory approaches as it has been reported to be noticed in Gedarif and South Kordufan States only. The process is reported in one way; that means it was reported that PBS was distributed by the MoWSS but there is not much evidences concerning keenness of the MoWSS in follow up and obtaining of feedback to be inserted in the Public Budget.

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: No such practice

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: No such a practice

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: This never happens before

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: Never happened

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 NAI does not have any mechanisms for involvement of the public. It is not considered to be institution for public participation

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: Not at all

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).

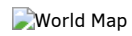
Answer: b.

Sources: Any public engagement with the NAI would put people under threat of criminal investigations. The NAI as institution and its report is classified. All NAI laws till NAI law 2015 have deliberately ignored the issue of public participation.

Peer Reviewer

Opinion: Agree

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