Open Budget Survey 2017

Questionnaire

Yemen

January 2018
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 information below is meant to provide some context into the whole story about Yemen and its financial system over the last two years. The fiscal year to be evaluated was supposed to be that of 2016; however, no General State Budget(s) was produced in 2015 or 2016. Towards the end of 2014, Houthi and former President (Ali Abdullah Saleh) forces led an armed coup against the elected president as well as the government. They managed to dominate the capital city of Sana’a and to take control of all central state institutions including the Ministry of Finance and the Central Bank of Yemen. Tempted by their easy takeover of Amran Province and Sana’a City respectively, Houthi and Saleh forces sought later to invade and control other provinces as well. This has been possible in some provinces, and it has led to armed conflicts in some other provinces including Aden and Mareb. By March 26, 2016, a ten-member Arab coalition led by the Saudi Arabia started an intense military campaign to reinstate the legitimate president and the government, to restore control of state institutions and to form new military units. In a few months, the military units loyal to the legitimate President Abd Rabu Hadi along with what is known to be the popular resistance forces and supported by the coalition forces managed to restore control and drive Houthi and Saleh forces outside the southern provinces of Yemen. However, the war has been ongoing in the northern provinces of the country. Now, the legitimate government has control over almost all Southern provinces of Yemen as well as Marab, and Al-Jawf provinces in the Northern part of Yemen, while fighting is ongoing in other provinces including Taiz, Hajjah and Sana’a provinces. The de facto authorities have control over other northern provinces including the capital city of Sana’a. Of late, the Yemeni Legitimate President Abd Rabu Hadi issued two republican decrees which dictated relocating the Central Bank of Yemen to Aden and forming a new board of directors. Prior to the Central Bank’s relocation, there had been a tacit agreement supported by the international financial institutions to keep the bank in Sana’a, provided that it exercises full independence; However, this was not the case and the legitimate government stresses the bank was never independent, especially when it was run by Houthis and officials loyal to the former president who dedicated their efforts to serve the agenda of the coup forces. Over the last period, Houthis had just paid the salaries of public servants, while illegally and unlawfully nominating and offering jobs to ten thousands of their followers in both civil and military service. They had also cut all other expenses or allocated minimum operational budgets for public service institutions (e.g. public electricity networks, roads, hospitals, etc.). Currently, the websites of the Yemeni Ministry of Finance (MoF) and the World Bank-supported Public Finance Modernization Project (PFMP), where information about the public finance and state budgets are provided, are no more accessible and both accounts are suspended (screenshots of both websites are attached).

**Comments:** Researcher: No General State Budgets were produced in 2015 or 2016. The last General State Budget was produced for the year 2014. This can be attributed to the civil war the country is undergoing for nearly two years by now.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the researcher. I checked all relevant websites mainly that of the ministry of finance, the world bank assistance for modernization of public finance, they are suspended, and there appears “account suspended”. As for the site of the central bank, it is still running but with the latest information dating back to 11/5/2014. The internal conflict between the Houthis and the legitimate government since 2011 is responsible for the present paralysis of the functioning Yemeni state, particularly the ministry of finance and all related institutions. As a result no budget was produced since 2014 when the Houthi and former President Ali Abdullah Saleh led an armed coup and took control of northern provinces mainly the capital Sana’a. Despite the Houthi group takeover, the central bank has sought to stay neutral in the conflict and the governor of the central bank has been allowed to stay to perform technical functions. Officials in the legitimate government stated that $4 billion of reserves held at the central bank had been plundered and $100 million a month are used to finance the war efforts of Houthis. Civil servants are not getting their salaries. Only soldiers loyal to Houthis and public employees in territory held by the Houthis are getting paid. Yemen based financial institutions maintain a significant presence in territory controlled by the Houthi group. Most Yemeni banks are headquartered in Yemen’s capital Sanaa (19 out of 20 banks licensed by the Yemeni Central Bank). It is said that the Houthi group has taken control of these financial institutions and has used banks to raise funds. In brief, Yemen is in a state of war and the public sector is paralyzed. No budget or whatsoever related public financial document is produced since 2014, the date of the fall of Yemen capital Sanaa in the hands of Houthi. To be sure, I made two phone calls to officials at the ministry of finance, the details of which is presented in the relevant questions. They both said that the last time a state budget was produced was that of 2014. And all current spending and collection of money are based on 2014 budget figures according to article 21 of the finance law 8 of 1990.

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
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.

The PBS was not released to the public, or is released less than one month before the Executive’s Budget Proposal is introduced to the legislature.

Answ: d.

Sources: The PBS was not produced at all. Even in the past when this document was produced, it was just produced for internal purposes and it was shared with limited top level officials and administrative units at the respective state institutions.

Peer Reviewer
Opinion: Agree with Comments
Comments: I agree with the researcher. Since my first task as a peer reviewer in 2008, I noticed that they mixed the internal circular of the ministry of finance to state agencies and ministries with the pre-budget statement. The PBS report has never been produced in Yemen's budget process.

Researcher response: We agree with the reviewer's comment that the circular does not entail a PBS and a PBS has never been produced in Yemen.

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

Answer: n/a

Sources: The PBS was neither produced nor published
Comments: Researcher: Under normal circumstances, this document is produced for internal purposes only and it is shared with a few public agencies and state officials.

Peer Reviewer
Opinion: Agree with Comments
Comments: I agree with the score, but I disagree with the researcher's comment. This document or statement has never been produced in Yemen. As I stated in my previous comment, it is mixed with an internal circular by the ministry of finance to public agencies and ministries to prepare their budget which is the essential step for the formulation of the budget of all countries.

Researcher response: We agree with the reviewer's comment that the circular does not entail a PBS and a PBS has never been produced in Yemen.

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

Answer: n/a

Sources: The PBS is not produced at all

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a
Comments: Researcher: The PBS was produced in the past, but for internal purposes. Since 2014, no PBS has been produced and the de-facto authorities claim to be working based on the 2014 budget.

Peer Reviewer
Opinion: Agree with Comments
Comments: I agree with the score but disagree with the researcher's comment for reasons I stated previously.
Researcher response: We agree with the reviewer's comment that the circular does not entail a PBS and a PBS has never been produced in Yemen.

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

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

Answer: d.
Sources: The PBS is neither produced nor published

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: d.
Sources: The PBS used to be produced for internal purposes in the past; however, this document has not been produced or published since 2014 due to the extraordinary situation in the country
Comments: Researcher: The PBS is neither produced nor published

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: The answer was determined based on a phone interview with an official at the Ministry of Finance
Sources: A phone interview with an official at the Ministry of Finance

Peer Reviewer
Opinion: Agree

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

Answer: n/a
Sources: n/a
Comments: Researcher: The PBS is neither produced nor published
**PBS-8: Is there a “citizens version” of the PBS?**

*a.* Yes  
*b.* No  

**Answer:** b.  

**Sources:** The PBS is neither produced nor published, let alone the Citizen Version of the same

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

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**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:** The Executive’s Budget Proposal (EBP) was neither produced nor published for the year 2016. This holds true for the EBP of 2015. The website of Ministry of Finance is inaccessible as the account has been suspended (http://mof.gov.ye/cgi-sys/suspendedpage.cgi)  

**Comments:** Researcher: It is important to indicate that the General State Budget was neither produced nor published in 2016. This applies to the General State Budget of 2015. Over the years 2015 - 2016, the country has been witnessing a civil war in different parts of the country. The country is now divided between the de-facto authorities which control the capital and most northern province and the internationally recognized and legitimate government which controls other parts of Yemen. Although the General State Budget for the year 2015 was prepared and was about to be submitted to the parliament for endorsement, the security developments on the ground had led to delaying the submission process. No single parliamentary session was held later on. The Ministry of Finance therefore decided to adopt the budget of 2014 as per the constitution whose Article (88a) state the following: “The proposed general budget shall be submitted to the House of Representatives at least two months before the beginning of the fiscal year. A vote shall be taken on each part of the budget. It shall be enacted by a law. The House may not change the proposed budget without the approval of the government. No allocation of revenue for a specific purpose may be authorized except by a law. If the budget law is not enacted before the beginning of the fiscal year, the previous year’s budget shall be followed until the new budget is approved.” As to the fiscal year 2016, the General State Budget was neither produced nor published. The website of the Ministry of Finance cannot be accessed. This applies to the website of the Public Finance Modernization Project (PFMP).

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

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**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:** n/a  

**Sources:** The EBP was neither produced nor published, according to an official at Ministry of Finance.  

**Comments:** Researcher: The EBP was neither produced nor published. Additionally, the website of the Ministry of Finance is inaccessible and the account has been suspended.

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

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**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: The EBP was not produced at all

Comments: Researcher: The EBP was not produced at all

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: The EBP was not produced at all

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: This was determined through a phone interview with an official at the Ministry of Finance

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: Nothing is published. The website of the Ministry of Finance is not accessible any more and the account linked to MoF’s domain has been suspended

Comments: Researcher: The General State Budget was not produced nor published. The website of the Ministry of Finance cannot be accessed as their account has been suspended. This holds true for the website of the Public Finance Modernization Project

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: The EBP was not produced
Comments: Researcher: The EBP was not produced at all

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: The EBP was not produced at all

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: The EBP was not produced and this was determined through a phone interview with an official at the Ministry of Finance

Sources: The non-production of the document was confirmed by MoF official

Peer Reviewer
Opinion: Agree with Comments
Comments: I fully agree with the researcher. I made a phone call to the ministry of finance at the following number: +967-1-260-361 and +967-1-260-394. I spoke to Mr. Ahmad Najad, an official in charge of follow up matters related the ministry of finance and he assured me that they have not produced a general state budget since 2014. I told him, according to which basis or law Yemen is currently spending and collecting money? He referred me to Mr. Jamil Al-Daabas who is in charge of budgeting affairs at the ministry of finance. Mr. Daabass, too, reiterated that no state budget has been produced since 2014, and that spending and collecting of money are based on the article 21 of the Finance Law number 8 of 1990. The article 21 literary states: “If the state budget is not produced or issued before the starting of the new financial year, spending and collecting of money will be executed according to the articles of the last state budget issued until a new budget is approved and issued”.

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: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree
EBP-8: Is there a “citizens version” of the EBP?

a. Yes
b. No

Answer: b.
Sources: The EBP itself was not produced

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 2017
Sources: This wave was supposed to evaluate the fiscal year 2016; however, the General State Budgets for 2016 was not produced at all and this applies to all relevant budget documents
Comments: Researcher: The year to be evaluated is 2016, but no EB was produced or published for this year

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: n/a
Sources: The EB was not produced at all

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 EB was not produced at all
Comments: Researcher: The EB was not produced at all

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: n/a
Comments: Researcher: The n/a was neither produced nor published

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: n/a
Sources: n/a

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: n/a

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: The EB was not produced at all
Comments: Researcher: The EB was not produced at all

Peer Reviewer
Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?
**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:** This was determined through a phone interview with an official at the Ministry of Finance.

**Sources:** A phone interview with an official at the Ministry of Finance.

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

**Comments:** I fully agree with the researcher. I made a phone call to the ministry of finance at the following number: +967-1-260-361 and +967-1-260-394. I spoke to Mr. Ahmad Najad, an official in charge of following up matters related the ministry of finance and he assured me that they have not produced a general state budget since 2014. I told him, according to which basis or law Yemen is currently spending and collecting money? He referred me to Mr. Jamil Al-Daabas who is in charge of budgeting affairs at the ministry of finance. Mr. Daabass, too, reiterated that no state budget has been produced since 2014, and that spending and collecting of money are based on the article 21 of the Finance Law number 8 of 1990. The article 21 literary states: "If the state budget is not produced or issued before the starting of the new financial year, spending and collecting of money will be executed according to the articles of the last state budget issued until a new budget is approved and issued".

**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:** n/a

**Sources:** n/a

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

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

**a.** Yes
**b.** No

**Answer:** b.

**Sources:** The EB itself was not produced

**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 2017

Sources: The General State Budget for the fiscal year 2016 was not produced at all and the non-production issue applies to all relevant budget documents

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and the non-production issue applies to all relevant budget documents

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: The General State Budget for the fiscal year 2016 was not produced at all and the non-production issue applies to all relevant budget documents. This holds true for the fiscal year 2015 as well

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: The General State Budget for the fiscal year 2016 was not produced at all and the non-production issue applies to all relevant budget documents. This was determined through a phone interview with an official at the Ministry of Finance

Sources: A phone interview with an official at the Ministry of Finance

Peer Reviewer
Opinion: Agree with Comments

Comments: I fully agree with the researcher. I made a phone call to the ministry of finance at the following number: +967-1-260-361 and +967-1-260-394. I spoke to Mr. Ahmad Najad, an official in charge of following up matters related the ministry of finance and he assured me that they have not produced a general state budget since 2014. I told him, according to which basis or law Yemen is currently spending and collecting money? He referred me to Mr. Jamil Al-Daabas who is in charge of budgeting affairs at the ministry of finance. Mr. Daabas, too, reiterated that no state budget has been produced since 2014, and that spending and collecting of money are based on the article 21 of the Finance Law number 8 of 1990. The article 21 literary states: “If the state budget is not produced or issued before the starting of the new financial year, spending and collecting of money will be executed according to the articles of the last state budget issued until a new budget is approved and issued“.

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

| Answer: n/a |
| Sources: n/a |

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

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

| Answer: n/a |
| Sources: n/a |

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

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

| Answer: n/a |
| Sources: n/a |

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

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

| Answer: n/a |
| Sources: n/a |

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

**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 The General State Budget for the Fiscal year 2016 was not produced at all and this therefore applies to all relevant budget document including the CB. |
Sources: The General State Budget for the Fiscal year 2016 was not produced at all and this therefore applies to all relevant budget document including the CB.

Peer Reviewer
Opinion: Agree

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

Answer: FY 2016

Sources: The General State Budget for the Fiscal year 2016 was not produced at all and the non-production issue therefore applies to all relevant budget document including the IYRs.

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 General State Budget for the Fiscal year 2016 was not produced at all and the non-production of relevant budget documents is therefore applicable to all relevant budget document including the IYRs.

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

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: n/a
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: n/a

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: The General State Budget for the Fiscal year 2016 was not produced at all and the non-production of relevant budget documents is therefore applicable to all relevant budget document including the IYRs.

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: d.
Sources: The General State Budget for the Fiscal year 2016 was not produced at all and the non-production of relevant budget documents is therefore applicable to all relevant budget document including the IYRs.

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: This was determined through a phone interview with an official at the Ministry of Finance

Sources: This was determined through a phone interview with an official at the Ministry of Finance

Peer Reviewer
Opinion: Agree with Comments
Comments: I fully agree with the researcher. I made a phone call to the ministry of finance at the following number: +967-1-260-361 and +967-1-260-394. I spoke to Mr. Ahmad Najad, an official in charge of following up matters related the ministry of finance and he assured me that they have not produced a general state budget since 2014. I told him, according to which basis or law Yemen is currently spending and collecting money? He referred me to Mr. Jamil Al-Daabas who is in charge of budgeting affairs at the ministry of finance. Mr. Daabass, too, reiterated that no state budget has been produced since 2014, and that spending and collecting of money are based on the article 21 of the Finance Law number 8 of 1990. The article 21 literary states: "If the state budget is not produced or issued before the starting of the new financial year, spending and collecting of money will be executed according to the articles of the last state budget issued until a new budget is approved and issued".

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: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

a. Yes
b. No

Answer: b.

Sources: The General State Budget for the Fiscal year 2016 was not produced at all and the non-production of relevant budget documents is therefore applicable to all relevant budget document including the IYRs

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: Mid-Year Reviews are not produced at all. Even when the government used to produce budget document, they never produced a mid-year review. They just produced quarterly reports.

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

Answer: d.

Sources: No Mid-Year Reviews are never produced by the Ministry of Finance, even when things were normal (before 2015). The ministry used only to produce some quarterly reports which can counted to be IYRs, but not Mid-Year Reviews.

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

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 is not produced at all, even before 2015 when things were normal. The MoF used to produce only quarterly reports which can be counted as IYRs, but not MYRs.

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 is not produced at all, even before 2015 when things were normal. The MoF used to produce only quarterly reports which can be counted as IYRs, but not MYRs.

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: This was decided through a phone interview with an official at the Ministry of Finance

Sources: A phone interview with an MoF official

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

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

a. Yes
b. No

Answer: b.

Sources: MYR is not produced at all, even before 2015 when things were normal. The MoF used to produce only quarterly reports which can be counted as IYRs, but not MYRs.
**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:* Under normal circumstances, the final accounts, Year End Report, for a given fiscal year should be finalized in nine months as of the end of the fiscal year.

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**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:* The end year report was neither produced nor published.

---

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

*Answer:* n/a  
*Sources:* n/a

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

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**
**Opinion:** 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 YER was not produced at all

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

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

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

**Answer:** d.

**Sources:** The YER was not produced at all.

**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:** This was determined through a phone interview with an official at the MoF

**Sources:** A phone interview with an official at the Ministry of Finance

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

| Answer: | n/a |
| Sources: | n/a |

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

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

| a. Yes | b. No |
| Answer: | b. |
| Sources: | The YER itself was not produced at all |

**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 AR which should be evaluated in this wave is one of the fiscal year 2014. **Comments:** Researcher: The AR for the fiscal year for 2014 was not produced at all. The last AR produced was the one for 2013, according to a senior official at the Central Organization for Control and Auditing (COCA). However, this report was not neither presented to the President nor the legislator, especially when COCA itself is working in Sana'a which dominated by Houthis, while the legitimate and the internationally recognized President himself was in Saudi Arabia. Normally, Audit reports are produced for internal purposes and they are not shared with the public. |

**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 AR for the fiscal year 2014 was not produced at all. Normally, AR is not made available to the public, even when it produced. It is produced for internal purposes  
**Comments:** Researcher: The AR for the fiscal year 2014 was not produced at all. Normally, ARs are produced for internal purposes and they are only shared with certain state organizations including the Presidency and the parliament, but not shared with the public. |

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

<table>
<thead>
<tr>
<th>Answer</th>
<th>n/a</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sources</td>
<td>n/a</td>
</tr>
<tr>
<td>Comments</td>
<td>Researcher: The AR for the fiscal year 2014 was not produced at all</td>
</tr>
</tbody>
</table>

**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.”

<table>
<thead>
<tr>
<th>Answer</th>
<th>n/a</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sources</td>
<td>n/a</td>
</tr>
</tbody>
</table>

**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.”

<table>
<thead>
<tr>
<th>Answer</th>
<th>n/a</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sources</td>
<td>n/a</td>
</tr>
<tr>
<td>Comments</td>
<td>Researcher: The AR for the year 2014 was neither produced nor published</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Answer</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sources</td>
<td>The AR for the year 2014 was not produced or published and consequently its machine readability cannot be decided.</td>
</tr>
<tr>
<td>Comments</td>
<td>Researcher: The AR for the year 2014 was not produced. Even when ARs are produced, as was the case in the previous years, these ARs are produced for internal purposes only</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Answer</th>
<th>n/a</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sources</td>
<td>n/a</td>
</tr>
<tr>
<td>Comments</td>
<td>n/a</td>
</tr>
</tbody>
</table>

**Peer Reviewer**  
**Opinion:** Agree
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: According to an official at the Central Organization for Control and Auditing (COCA), the AR for the fiscal year 2014 was not produced or published. The norm is that these reports are produced for internal purposes only and it is shared with certain government agencies.

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: This was determined through an interview with a senior official at COCA

Sources: Interview with a COCA official

Peer Reviewer
Opinion: Agree

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

Answer: n/a

Sources: n/a
Comments: Researcher: COCA's report traditionally focussed on financial, legal and administrative compliance. However, the report was meant for internal purposes only.

Peer Reviewer
Opinion: Agree

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

a. Yes
b. No

Answer: b.

Sources: The AR for 2014 was not produced at all.
Comments: Researcher: Even when this report is produced, it is just produced for internal purposes and it is not published or shared with the public.

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.
<table>
<thead>
<tr>
<th>GQ-1b</th>
<th>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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes</td>
</tr>
<tr>
<td>b.</td>
<td>No</td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:** There are some websites which provide information about government's fiscal information; however, some of these websites are no more accessible because the accounts are suspended.


**Peer Reviewer**

**Opinion:** Agree

<table>
<thead>
<tr>
<th>GQ-1c</th>
<th>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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes</td>
</tr>
<tr>
<td>b.</td>
<td>No</td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:** It is not that easy to extract data from the reports. They are mostly provided in PDF formats and those which are in other formats like Word are not always readable (e.g. you need to download the package of fonts in order to read the files properly).

**Peer Reviewer**

**Opinion:** Agree

<table>
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<tr>
<th>GQ-1d</th>
<th>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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes</td>
</tr>
<tr>
<td>b.</td>
<td>No</td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:** The General State Budget for the fiscal year 2016 was not produced or published. This is also applicable to the General State Budget for the fiscal year 2015 as well. Even in the previous years when the budget was produced and published, it is not that easy to extract data from the reports. They are mostly provided in PDF formats and those which are in other formats like Word are not always readable (e.g. you need to download the package of fonts in order to read the files properly). For now, government websites meant to provide fiscal information are not accessible.

**Comments:** Researcher: Currently, all official websites that comprise the state’s fiscal information are not accessible and the accounts have been suspended.

**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:** Generally, there are many laws which govern public financial management; however, there is limited or no space for public participation during the different stages of the budget cycle including preparation, execution and oversight. The relevant laws are: 1- Some sections in Yemen’s constitution (attached) 2- The Public Finance Law (attached) 3- The Law of the Central Organization for Control and Auditing (COCA) (Attached)

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

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

**a. Yes**  
**b. No**

**Answer:** a.

**Sources:** There is a law on the right to access information. However, there is limited or no space for public participation during the different stages of the budget cycle including preparation, execution and oversight. Other relevant laws and regulations are provided below: 1- Law no. 39, issued in 2006 on Fighting Corruption in Yemen [link](http://www.pogar.org/publications/ac/compendium/yemen/anticorruption/anti-corruption-%20law-06-ar.pdf) 2- The Right to Access Information Law no. 13, issued in 2012 [link](http://www.ypwatch.org/page.php?id=1045) 3- The Law on Government Bids, Tenders and Warehouses [link](http://www.htb.gov.ye/sh_cat.php?cat_id=7)

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

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**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 Executive Budget Proposal was not produced at all.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced or published. The websites of both the Ministry of Finance and the Public Finance Modernization Project are suspended. The Ministry of Finance claimed it had adopted the 2014 State Budget for the fiscal year 2015, but there was no indication whatsoever about whether the same was followed in 2016. Given the fact that the General State Budget itself for the fiscal year 2016 was not produced, no budget documents were produced during the year.

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**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 General State Budget for the fiscal year 2016 was not produced and thus all relevant budget documents were not produced as well.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all. All budget documents, including the EBP, for the same were never produced.

Peer Reviewer
   Opinion: Agree

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

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

Answer: b.

Sources: The General State Budget was not produced at all and consequently the different budget documents were not produced as well.

Comments: Researcher: There was no state budget produced in the year 2016 and there is consequently no budget documents including the Executive Budget Proposal. It is therefore impossible to decide if the classification is compatible with the international standards. Additionally, the websites of the Ministry of Finance and the Public Finance Modernization Project (PFMP) are suspended.

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: The General State Budget for the fiscal year 2016 was not produced at all.

Comments: Researcher: No budget documents for the fiscal year 2016 were produced including the Executive Budget Proposal and it is therefore impossible to say anything about the classification. The websites of the Ministry of Finance and the Public Finance Modernization Project (PFMP) are both suspended and this makes accessing budget information impossible.

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:** The General State Budget for the fiscal year 2016 was not produced all at all and therefore all budget documents including the Executive Budget Proposal were not produced, too.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced all at all and therefore all budget documents including the Executive Budget Proposal were not produced, too. This is applicable to the fiscal year 2015 as well.

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**Peer Reviewer**

**Opinion:** Agree

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**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 General State Budget for the fiscal year 2016 was not produced and thus no budget documents were produced. This is true for the Executive Budget Proposal for the fiscal year 2016 which was not produced at all.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced and thus no budget documents were produced. This is true for the Executive Budget Proposal for the fiscal year 2016 which was not produced at all.

**Peer Reviewer**

**Opinion:** Agree

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**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:** The General State Budget for the fiscal year 2016 was not produced and thus no budget documents were produced. This applies to the Executive Budget Proposal for the fiscal year 2016 which was not produced at all.

**Peer Reviewer**

**Opinion:** Agree

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**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: The General State Budget for the fiscal year 2016 was not produced and thus no budget documents were produced. This applies to the Executive Budget Proposal for the fiscal year 2016 which was not produced at all.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced and thus no budget documents including the EBP were produced. This applies to the fiscal year 2015 as well.

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 General State Budget for the fiscal year 2016 was not produced and thus no budget documents whatsoever were produced during the year.
Comments: Researcher: Like all other budget documents, the EBP for the fiscal year 2016 was not produced at all. This was the case with the budget documents of the preceding year, 2015.

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 General State Budget for the fiscal year 2016 was not produced and thus no budget documents including the EBP were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and thus no budget documents, including the EBP, were produced. This applies to the fiscal year 2015, too.

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: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 when no state budget was produced.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 when no state budget was produced.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 when no state budget was produced.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015, too.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents, including the EBP, were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 when no state budget was produced.

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.)

1. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
2. (67) Yes, the core information is presented for the macroeconomic forecast.
3. (33) Yes, information is presented, but it excludes some core elements.
4. (0) No, information related to the macroeconomic forecast is not presented.
5. Not applicable/other (please comment).

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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.)

1. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
2. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
3. (33) Yes, information is presented, but it excludes some core elements.
4. (0) No, information related to different macroeconomic assumptions is not presented.
5. Not applicable/other (please comment).

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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?

1. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
2. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
3. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
4. (0) No, information that shows how new policy proposals affect expenditure is not presented.
5. Not applicable/other (please comment).
### 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?

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

**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)?

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

**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)?

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, programs accounting for all expenditures are presented for BY-1.</td>
<td>100</td>
</tr>
<tr>
<td>b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.</td>
<td>67</td>
</tr>
<tr>
<td>c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.</td>
<td>33</td>
</tr>
<tr>
<td>d. No, expenditures are not presented by program for BY-1.</td>
<td>0</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

**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?

<table>
<thead>
<tr>
<th>Option</th>
<th>Score (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.</td>
<td>(100)</td>
</tr>
<tr>
<td>b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.</td>
<td>(0)</td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
<td>(0)</td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This was also the case for the fiscal year 2015.

**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)?

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This is also applicable to the fiscal year 2015 when the General State Budget and budget document were neither produced nor published.

**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)?

<table>
<thead>
<tr>
<th>Option</th>
<th>Score (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.</td>
<td>(100)</td>
</tr>
<tr>
<td>b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.</td>
<td>(67)</td>
</tr>
<tr>
<td>c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.</td>
<td>(33)</td>
</tr>
<tr>
<td>d. No, not expenditures are presented by program for BY-2 and prior years.</td>
<td>(0)</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td>(0)</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This was also the case for the fiscal year 2015.
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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This was the case for the fiscal year 2015 as well.
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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.
**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.)

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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

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**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?

<p>| | | | | |</p>
<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100) Yes, central government finances are presented on a consolidated basis.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b.</td>
<td>(0) No, central government finances are not presented on a consolidated basis.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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

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

<p>| | | | | |</p>
<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b.</td>
<td>(67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c.</td>
<td>(33) Yes, estimates of some but not all intergovernmental transfers are presented.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d.</td>
<td>(0) No, estimates of intergovernmental transfers are not presented.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

**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?

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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?

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This was the case for the the fiscal year 2015 as well.

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.)

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. The same holds true as well for the General State Budget and budget documents of the preceding year, 2015.

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.)

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

**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.)

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies to the fiscal year 2015 as well when no state budget or budget documents were produced.

**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?

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

**Answer:** d.

**Sources:** The General State Budgets for the fiscal year 2016 was not produced at all and no budget documents were produced during the year.

**Comments:** Researcher: The General State Budgets for the fiscal year 2016 was not produced at all. This holds true for the fiscal year 2015, too.

**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.

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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.)

Answer: d.

Sources: The EBP for the fiscal year 2016 was not produced at all. This is applicable to all budget documents.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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?

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no single budget document has been produced in 2016.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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.)

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies as well to the fiscal year 2015 when neither the state budget nor budget documents were produced.

**Peer Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** No General State Budget was actually produced or published for the fiscal year 2016 and all budget documents including the EBP were therefore not produced.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year thereof. Likewise, the General State Budget and budget documents were not produced or published for the preceding year, 2015.

**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?

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<tbody>
<tr>
<td>a.</td>
<td>(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.</td>
</tr>
<tr>
<td>b.</td>
<td>(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.</td>
</tr>
<tr>
<td>c.</td>
<td>(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.</td>
</tr>
<tr>
<td>d.</td>
<td>(0) No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: Given the fact that General State Budget for the fiscal year 2016 was not produced all, no budget documents including the EBP were produced during the aforementioned fiscal year. This is true for the preceding year, 2015, as well.

**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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents including the EBP were produced during the year.

Comments: Researcher: Given the fact that no General State Budget for the fiscal year 2016 was produced, no single budget document including the EBP was produced in this year or even the year before. This was the case in 2015, too.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

Comments: Researcher: There are no budget documents produced in 2016 as the General State Budget itself for the same year was not produced at all. This is applicable to the preceding year as well (2015).

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

Comments: Researcher: There are no budget documents produced during the fiscal year 2016. This is because the General State Budget itself for the same year was not produced. This applies to the preceding year, 2015, as well.
### 51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>a. (100) Yes, performance targets are assigned to all nonfinancial data on results.</td>
<td></td>
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<tr>
<td>b. (67) Yes, performance targets are assigned to most nonfinancial data on results.</td>
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<tr>
<td>c. (33) Yes, performance targets are assigned to some nonfinancial data on results.</td>
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<tr>
<td>d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.</td>
<td></td>
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<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
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</tbody>
</table>

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year. This applies to the fiscal year 2015 as well.

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### 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?

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>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.</td>
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</tr>
<tr>
<td>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.</td>
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</tr>
<tr>
<td>c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.</td>
<td></td>
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<tr>
<td>d. (0) No, estimates of policies that are intended to benefit directly the country’s most impoverished populations are not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
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</tbody>
</table>

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents were produced during the year.

**Comments:** Researcher: Since the General State Budget for the fiscal year 2016 was not produced, no budget documents were produced during this year. This was also the case in the fiscal year 2015.

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### 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)?

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<thead>
<tr>
<th>Option</th>
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<tbody>
<tr>
<td>a. (100) Yes, a detailed timetable is released to the public.</td>
<td></td>
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<tr>
<td>b. (67) Yes, a timetable is released, but some details are excluded.</td>
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<tr>
<td>c. (33) Yes, a timetable is released, but it lacks important details.</td>
<td></td>
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<tr>
<td>d. (0) No, a timetable is not issued to the public.</td>
<td></td>
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<tr>
<td>e. Not applicable/other (please comment).</td>
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</tbody>
</table>

**Answer:** d.

**Sources:** The Ministry of Finance, responsible for preparing, coordinating and supervising the budgeting process does not issue any timetable to the public.

**Comments:** Researcher: The General State Budget was not produced at all and the Ministry of Finance, responsible for coordinating and supervising the budgeting process, does not issue any timetable to the public about the different deadlines for budget formulation, execution and oversight.
Normally, if such a timetable exists, then it is meant for internal purposes and it is shared with respective authorities alone.

**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:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and consequently no budget documents whatsoever were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and consequently no budget documents whatsoever were produced during the year. This holds true for the fiscal year 2015 when the General State Budget was neither produced or published and likewise no budget documents were produced.

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

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

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and consequently no budget documents whatsoever were produced during the year.

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

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

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all.
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: The General State Budget for the fiscal year 2016 was not produced at all. This is applicable to the fiscal year 2015 as well.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

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: The General State Budget was not produced at all
Comments: Researcher: The General State Budget was not produced at all and therefore no budget documents whatsoever were produced during the year.

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: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is applicable to the fiscal year 2015, too.

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: The General State Budget for the fiscal year 2016 was not produced at all
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during this year

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 General State Budget for the fiscal year 2016 was not produced at all
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies to the fiscal year 2015 as well.

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 General State Budget for the fiscal year 2016 was not produced at all
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is applicable to the preceding fiscal year 2015

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

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

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies to the fiscal year 2015 as well.

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: The General State Budget for the fiscal year 2016 was not produced at all
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies to the fiscal year 2015 as well.

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.

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies to the fiscal year 2015 as well.

Peer Reviewer
Opinion: Agree
b. (67) Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.
c. (33) Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.
d. (0) No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.
e. Not applicable/other (please comment).

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. Generally speaking, the Ministry of Finance produced citizen budgets in 2013 and 2014 and these budgets, though published way behind the established deadline, were produced under the Public Finance Modernization Project (PFMP). Given the fact that the General State Budgets for the fiscal years 2015 and 2016 were not produced, no single budget document was produced, including the citizen budget.

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: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. Even in the previous years when the fiscal year was produced, the Ministry of Finance used to produce and publish a citizens version of the Executive Budget Proposal which is more or less the Enacted Budget in Yemen’s case.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents, including In-Year Reports, were produced during the year.

Peer Reviewer
Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?
<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
<th>Answers</th>
<th>Sources</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
<td>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).</td>
<td>b.</td>
<td>The General State Budget for the fiscal year 2016 was not produced at all</td>
<td>Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is applicable to the fiscal year 2015 as well.</td>
</tr>
<tr>
<td>71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?</td>
<td>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).</td>
<td>b.</td>
<td>The General State Budget for the fiscal year 2016 was not produced at all</td>
<td>Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies to the fiscal year 2015, too.</td>
</tr>
<tr>
<td>72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?</td>
<td>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).</td>
<td>d.</td>
<td>The General State Budget for the fiscal year 2016 was not produced at all</td>
<td>Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is applicable to the fiscal year 2015 as well.</td>
</tr>
<tr>
<td>Peer Reviewer</td>
<td>Opinion: Agree</td>
<td></td>
<td></td>
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</tbody>
</table>

**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?

<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>a.</td>
<td>(100) Yes, comparisons are made for revenues presented in the In-Year Reports.</td>
</tr>
<tr>
<td>b.</td>
<td>(0) No, comparisons are not made for revenues presented in the In-Year Reports.</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies to the fiscal year 2015 as well.

| 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?

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is applicable to the fiscal year 2015, too.

| 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.)

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year
76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

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

b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

d. (0) No, the estimates for macroeconomic forecast have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is applicable to the fiscal year 2015.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

d. (0) No, expenditure estimates have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This holds true for the fiscal year 2015, too.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

e. Not applicable/other (please comment).

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is applicable to the fiscal year 2015.
79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

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

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies to the fiscal year 2015 as well.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is true for the fiscal year 2015 as well.

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

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

Answer: b.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is applicable to the fiscal year 2015 as well.
### 82: Does the Mid-Year Review of the budget present individual sources of revenue?

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

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

**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?

<table>
<thead>
<tr>
<th>Choice</th>
<th>Percentage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>100</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>67</td>
<td>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.</td>
</tr>
<tr>
<td>c.</td>
<td>33</td>
<td>Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.</td>
</tr>
<tr>
<td>d.</td>
<td>0</td>
<td>No, estimates of government borrowing and debt have not been updated.</td>
</tr>
<tr>
<td>e.</td>
<td></td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies to the fiscal year 2015 as well.

**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?

<table>
<thead>
<tr>
<th>Choice</th>
<th>Percentage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>100</td>
<td>Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.</td>
</tr>
<tr>
<td>b.</td>
<td>67</td>
<td>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.</td>
</tr>
<tr>
<td>c.</td>
<td>33</td>
<td>Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.</td>
</tr>
<tr>
<td>d.</td>
<td>0</td>
<td>No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.</td>
</tr>
<tr>
<td>e.</td>
<td></td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies to the fiscal year 2015 as well.

**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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is applicable to the fiscal year 2015, too.

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.

b. (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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during 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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is true for the fiscal year 2015 as well.

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year

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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year

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 of 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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year

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, estimates 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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year
Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year

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, estimates 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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year
**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is true for the fiscal year 2015 when the General State Budget was neither produced nor published and consequently the different budget documents

**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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This is applicable to the fiscal year 2015 as well.

**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 General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year. This applies also to the fiscal year 2015 when the General State Budget was not produced or published and consequently no budget documents for that year were produced

**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).
The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

Researcher: The General State Budget for the fiscal year 2016 was not produced at all and therefore no budget documents whatsoever were produced during the year.

The SAI, in our case the Central Organization for Control and Auditing (COCA), has not conducted any audits beyond 2013 and normally the reports produced by COCA are produced for internal purposes only and they are not published or shared with the public. COCA audits are largely financial and compliance audits. The auditing report of 2013 was not even presented to President Abd Rabu Hadi early 2015 by the time the final auditing report who was forced to leave for the Saudi Arabia and runs the country from there, while the Houthi rebels were already controlling the capital and some key provinces and the nominated what they call the head of the revolutionary committee as the president. In order to avoid having issues with Houthis, the COCA leadership decided not to present it to President Hadi nor to present it to Houthis.

The Audit Report to be considered for this wave is the one for 2014 which was neither produced nor published.

The Audit Report to be considered for this wave is the one for 2014 which was neither produced nor published.

The Audit Report to be considered for this wave is the one for 2014 which was neither produced nor published.

The Audit Report to be considered for this wave is the one for 2014 which was neither produced nor published.
d. (0) No extra-budgetary funds have been audited.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** COCA has not undertaken any audits for the extra-budgetary funds and the auditing report for the fiscal year 2014, which should be covered by this OBS wave, was not produced at all.

**Comments:** Researcher: Like was said before, the latest audits undertaken were those of the fiscal year 2013; however, COCA has not conducted any audits for the fiscal year 2014.

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**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 Annual Audit Reports, in our case the 2014, were not produced at all.

**Comments:** Researcher: The Annual Audit Reports, in our case the 2014, were not produced at all. Even when produced, they are not published or made available to the public.

---

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

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

**Answer:** d.

**Sources:** The relevant auditing report for this wave, which is the auditing report of 2014 was not produced at all. Additionally, audit reports by COCA are meant for internal use only and the executive does not report on steps it has taken to address audit findings

**Comments:** Researcher: The relevant auditing report for this wave, which is the auditing report of 2014 was not produced at all. Additionally, audit reports by COCA are meant for internal use only and the executive does not report on steps it has taken to address audit findings

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**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: Aside from the fact that the Auditing Report for year 2014 was not produced at all, the Auditing Reports are produced for internal purposes alone.

Comments: Researcher: The Auditing Report for the fiscal year 2014 was not produced at all, and normally the Auditing Reports are produced for internal purposes alone.

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: None
Comments: Researcher: There exist no such independent fiscal institution.

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: None
Comments: Researcher: There is no IFI at all.

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: None
Comments: Researcher: There exist no such IFI in Yemen.
### 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?

<table>
<thead>
<tr>
<th>Option</th>
<th>Frequency</th>
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<tbody>
<tr>
<td>a.</td>
<td>Frequently (i.e., five times or more).</td>
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<tr>
<td>b.</td>
<td>Sometimes (i.e., three times or more, but less than five times).</td>
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<tr>
<td>c.</td>
<td>Rarely (i.e., once or twice).</td>
</tr>
<tr>
<td>d.</td>
<td>Never.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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</tbody>
</table>

**Answer:** d.

**Sources:** There exist no such IFI in Yemen.

**Comments:** Researcher: There exist no such IFI in Yemen.

### 107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
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<tbody>
<tr>
<td>a.</td>
<td>Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.</td>
</tr>
<tr>
<td>c.</td>
<td>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.</td>
</tr>
<tr>
<td>d.</td>
<td>No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** The legislator is not involved at all (Interview with an official from the Ministry of Finance) A copy of the Yemeni Constitution enclosed

**Comments:** Researcher: The legislature is not involved in debating budget policy prior to the tabling of the Executive's Budget Proposal and it has no committee or specialized office to work on budgetary issues. Normally, the Executive Budget Proposal is presented to parliament for endorsement before the President issues republican decrees to execute or enact the budget. The legislator can propose some amendments, but these amendments cannot be effected without the government's approval (please see Article no. 88 (a) of the Yemeni Constitution).

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
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<tbody>
<tr>
<td>a.</td>
<td>The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.</td>
</tr>
<tr>
<td>b.</td>
<td>The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.</td>
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<tr>
<td>c.</td>
<td>The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.</td>
</tr>
<tr>
<td>d.</td>
<td>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.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** The Article no. (88a) of the Yemeni constitution states that the Executive Budget Proposal should be presented to the parliament for endorsement two months before the beginning of the fiscal year "The proposed general budget shall be submitted to the House of Representatives at least two months before the beginning of the fiscal year"

**Comments:** Researcher: Prior to 2015 and 2016 when no state budgets were produced, the EBP is, in practice, presented in December and this had been the case for a long time. The legislator is therefore given limited time to study and debate the EBP before being enacted which is conditioned to occur before the start of the new year.
**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:** d.

**Sources:** The State budget for 2016 was not produced at all.

**Comments:** Researcher: The General State Budgets for 2016 were not produced at all. This was the case for the fiscal year 2015 as well.

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

a. (100) Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.

b. (67) Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.

c. (33) Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.

d. (0) No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The legislator can, according to the constitution, propose some amendments or changes; however, these changes need first the approval of the executive in order of be effected. "The proposed general budget shall be submitted to the House of Representatives at least two months before the beginning of the fiscal year." (Yemeni Constitution, Article 88 (a))

**Comments:** Researcher: In short, the legislator has formal authorities to propose amendments or changes to the EBP, but these changes cannot be effected without the consent of the government. This means that such constitutional powers form making or proposing amendments are good for nothing since these amendments cannot be made without the government's approval.

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

a. (100) Yes, the legislature used its authority in law to amend the Executive’s Budget Proposal, and (at least some of) its amendments were adopted.

b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive’s Budget Proposal, but no amendments were adopted.

c. (33) No, while the legislature has the authority in law to propose amendments to the Executive’s Budget Proposal, no amendments were offered.

d. (0) No, the legislature does not have any such authority.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The legislator has some authority to propose amendments, but these amendments cannot be effected without the consent of the government. "The House may not change the proposed budget without the approval of the government." (Article 88, Yemen's Constitution)

**Comments:** Researcher: The country has been undergoing a civil war since 2014 and the general state budgets for the fiscal years 2015 and 2016 were not produced at all due the extraordinary security situation in the country. The parliament has never held any sessions since 2014. A few weeks ago, the coup forces in Sana’a asked the parliament to meet in order to endorse a new political arrangement they made, but the minimum quorum was not even reached.

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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: The legislator does not have a specialized finance committee and most of the members of parliament themselves do not have the capacity to understand and interpret the EBP.

Comments: Researcher: The legislator has no a specialized or finance committee at all and a large number of MPs can hardly read and write. This can be partly attributed to shortcomings in the Yemeni constitution whose Article No. 64 (2c) states that a candidate for the Council of Representatives should be able to read and write (iterate). This raises big questions about the ability of such members to perform their legislative and oversight roles adequately and properly.

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: The General State Budget for the fiscal year 2016 was not produced at all and therefore no EBP for the same year was produced

Comments: Researcher: The EBP for the fiscal year 2016 was not produced nor published. Additionally, the MPs do not have the required capacities to examine budgets and make any reports and recommendations. Over the last two years, the parliament, and yet with a lack of quorum, has met once, and the meetings was devoted for approving some coup political arrangements.

Peer Reviewer
Opinion: Agree

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

a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
d. (0) No, a committee did not examine in-year implementation.
e. Not applicable/other (please comment).
The General State Budget for the fiscal year 2016 was not produced or published.

Researcher: No state budgets were produced for the fiscal year 2016. The Ministry of Finance claimed in 2015 that it was working as per the 2014 budget, but this was not the case on the ground. Additionally, the legislator has not committees whatsoever that examine budget formulation or implementation.

Researcher: The General State Budgets for the fiscal year 2016 was not produced. This applies to the fiscal year 2015 as well.

Peer Reviewer
Opinion: Agree

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

a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The executive is required by law to obtain approval from the legislature prior to shifting funds between administrative units, but in practice this is not observed. "The transfer of any amount from one section to another of the general budget must be approved by the House of Representatives" (Yemen's Constitution, Article 89)

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced or published. This is applicable to the preceding year, 2015, as well.

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: The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but this is not observed in practice. "Every expenditure not provided for in the budget or any additional revenue shall only be authorized by law" (Yemen's Constitution, Article 89)

Comments: Researcher: The General State Budget for the fiscal year 2016 was not produced. This applies to the fiscal year 2015 as well.

Peer Reviewer
Opinion: Agree

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

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<tbody>
<tr>
<td><strong>a.</strong> (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.</td>
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</tr>
<tr>
<td><strong>b.</strong> (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.</td>
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<tr>
<td><strong>c.</strong> (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.</td>
<td></td>
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<tr>
<td><strong>d.</strong> (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.</td>
<td></td>
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<tr>
<td><strong>e.</strong> Not applicable/other (please comment).</td>
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</table>

**Answer:** d.

**Sources:** There is no law or regulation whatsoever that requires that executive to obtain approval from the legislator before reducing the spending below the enacted levels. Aside from Chapter one of the budget which involves salaries and wages, all others chapters of the budget were completely cut or significantly reduced in 2015 and 2016 without any approval from the legislator.

**Comments:** Researcher: The General State Budget for the fiscal year 2016 was neither produced nor published. This applies to the fiscal year 2016, too.

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

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<table>
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<tbody>
<tr>
<td><strong>a.</strong> (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</td>
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<tr>
<td><strong>b.</strong> (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.</td>
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<tr>
<td><strong>c.</strong> (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.</td>
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<tr>
<td><strong>d.</strong> (0) No, a committee did not examine the Audit Report on the annual budget.</td>
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<tr>
<td><strong>e.</strong> Not applicable/other (please comment).</td>
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</tbody>
</table>

**Answer:** d.

**Sources:** The Audit Report for 2014 was not produced at all. Article No. (91) of Yemen's constitution states that “The final accounts of the Government’s annual budget shall be submitted to the House within a period that does not exceed nine months from the end of the fiscal year. Voting on the Bill shall be made on a section by section basis and shall be approved by an enactment of law. Also the annual report of the organization concerned with the auditing and control of government accounts shall be submitted to the House, together with its comments thereon. The House of representatives has the right to ask the organization to submit any supplementary documents or reports”. Interview with a COCA official

**Comments:** Researcher: The Audit Report for the year 2014 was not produced at all and the parliament has not held any sessions for about two years by now.

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**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?**

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<tbody>
<tr>
<td><strong>a.</strong> (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.</td>
<td></td>
</tr>
<tr>
<td><strong>b.</strong> (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.</td>
<td></td>
</tr>
<tr>
<td><strong>c.</strong> Not applicable/other (please comment).</td>
<td></td>
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</tbody>
</table>

**Answer:** b.

**Sources:** The Head of the Supreme Audit Institution (SAI), in our case the Central Organization for Control and Auditing, is appointed by the executive (the president). According to Article No. 19 (b) of the Law of COCA: “The Head of the Central Organization for Control and Auditing is nominated by the Presidency Council and he shall take the oath of office in presence of the President” http://womenpress.org/oldsite/articles.php?id=207 (http://womenpress.org/oldsite/articles.php?id=207)
Comments: Researcher: The Head of COCA is nominated by the Executive (in our case the President). Aside from the nomination issue, the SAI reports to the president which goes against the established practices of reporting directly to the legislator and the public.

Peer Reviewer
Opinion: Agree

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

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

Answer: b.

Sources: Since the executive has the power and authority of nomination, they have a similar power for removal. The executive may therefore remove the head of Central Organization for Control and Auditing (COCA) without any consent from the judiciary or legislator. See Article No. (19) of COCA's Law http://womenpress.org/oldsite/articles.php?id=207

Comments: Researcher: The issue of removal is not clearly indicated in the COCA's law. However, the Head of COCA can be removed by the executive (the president) as long as he was appointed by him.

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 executive, and 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 legislature or judiciary (or some independent body), but 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: From a theoretical point of view, a special committee from the Central Organization for Control and Auditing (COCA) should prepare the budget. Once ready, it is approved by COCA's leadership and the President of the republic. Later, it is sent to the Ministry of Finance to be incorporated into the EBP (COCA's Law, Article 27 states that COCA shall have an independent budget which is provided as one figure in the State's general budget. The Head of COCA is tasked with preparing the budget proposal according to the adopted classification. The proposal is sent to the Presidency Council in more than five months from the start of the budget year with all clarifications on excess expenditures from the previous year as well as other supporting documents that would help the council to study the budget proposal and decide about it. The budget proposal in its final form is sent to the government to be incorporated into the EBP). However, this is not the case in practice. http://womenpress.org/oldsite/articles.php?id=207

Comments: Researcher: The COCA's budget can be prepared by the COCA itself; however, the Ministry of Finance has the final say about whether to accept it or not.

Peer Reviewer
Opinion: Agree

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

a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
b. (67) The SAI has significant discretion, but faces some limitations.
c. (33) The SAI has some discretion, but faces considerable limitations.
d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
**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:** c. (33)

**Sources:** There is no independent agency to conduct and publish a review of the auditing process of COCA’s outputs. However, COCA does have some internal mechanism which monitors and ensures the quality of its processes and outputs. These include the Technical Office which is directly linked to COCA’s President as well as the General Administration for Quality Control. A peer review from similar auditing institutions is also undertaken. An Interview with a COCA official

**Comments:** Researcher: There is no independent agency to conduct and publish a review of the auditing process of COCA’s outputs. However, COCA does have some internal mechanism which monitors and ensures the quality of its processes and outputs. These include the Technical Office which is directly linked to COCA’s President as well as the General Administration for Quality Control.

**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:** Never

**Comments:** Researcher: Neither the head nor a senior staff member of COCA took part or testified in hearings of a committee of the legislature during the last 12 months. The legislature itself has not held any sessions over the last two years.

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

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

Answer: d.

Sources: The executive does not use public participation mechanism whatsoever in the budget formulation stage
Comments: Researcher: The executive does not use public participation mechanisms whatsoever in the budget formulation stage

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: The Executive does not provide any mechanism for public participation in the formulation of the annual budget
Comments: Researcher: The Executive does not provide any mechanism for public participation in the formulation of the annual budget

Peer Reviewer
Opinion: Agree

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

For the purpose of this question, key topics are considered to be:
1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

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

Answer: d.

Sources: The executive (in our case the Ministry of Finance) does not use any public participation mechanisms during the budget formation stage
Comments: Researcher: The executive (in our case the Ministry of Finance) does not use any public participation mechanisms during the budget formation stage

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: The executive does not use any public participation mechanisms during the budget formulation or implementation stage.
Comments: Researcher: The executive does not use any public participation mechanisms during the budget formulation or implementation stage.

Peer Reviewer
Opinion: Agree

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

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

Answer: b.

Sources: The executive does not use any public participation mechanisms whatsoever during the budget implementation stage and no input is sought from the public.
Comments: Researcher: The executive does not use any public participation mechanisms whatsoever during the budget implementation stage and no input is sought from the public, let alone the vulnerable and underrepresented segments of the society.

Peer Reviewer
Opinion: Agree

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

For the purpose of this question, key topics are considered to be:
1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

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

Answer: d.

Sources: The executive has no mechanisms in place for public participation and engagement
Comments: Researcher: The executive has no mechanisms in place for public participation and engagement
131: When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:
1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

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

Answer: d.

Sources: The executive has no mechanisms in place for public participation and engagement
Comments: Researcher: The executive has no mechanisms in place for public participation and engagement

Peer Reviewer
Opinion: Agree

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

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

Answer: d.

Sources: The executive does not use any mechanisms for public participation during the budget formulation stage
Comments: Researcher: The executive does not use any mechanisms for public participation during the budget formulation stage

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

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

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

c. Not applicable (please comment).

Answer: b.

Sources: The executive does not use any public participation mechanisms during the budget formulation or implementation stages.

Comments: Researcher: The executive provides no space whatsoever which allows citizens to participate during the budget formulation and implementation.

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: No ministry has in place participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget.

Comments: Researcher: Public participation and engagement is completely absent in Ministry of Finance’s agenda during budget formulation and implementation stages. This applies to all line ministries as well.

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.

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: The legislature (in Yemen's case the parliament) does not use public participation mechanisms during its deliberations on the annual budget. Additionally, and aside from the capacity of most members to understand and interpret the General State Budget, the time allowed for members of parliament to study the Executive Budget Proposal is so limited.

Comments: Researcher: The legislature (in Yemen's case the parliament) does not use public participation mechanisms during its deliberations on the annual budget. Additionally, and aside from the capacity of most members to understand and interpret the General State Budget, the time allowed for members of parliament to study the Executive Budget Proposal is so limited.

Peer Reviewer
Opinion: Agree

137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

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

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

a. (100) The legislature seeks input on all six topics
b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: The legislature (in Yemen's case the parliament) does not use public participation mechanisms during its deliberations on the annual budget. A large number of MPs are poorly educated and they do not have the capacity to read, understand and interpret the General State Budget or other statements. Even the time allowed for deliberations before having the EBP enacted is so limited.

Comments: Researcher: The legislature (in Yemen's case the parliament) does not use public participation mechanisms during its deliberations on the annual budget. A large number of MPs are poorly educated and they do not have the capacity to read, understand and interpret the General State Budget or other statements. Even the time allowed for deliberations before having the EBP enacted is so limited.

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 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: The legislature does not use public participation mechanisms during its deliberations on the annual budget...
Comments: Researcher: The legislature does not use public participation mechanisms during its deliberations on the annual budget

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: The legislature does not use public participation mechanisms during its deliberations on Final accounts of the government and the accompanying Audit Report

Comments: Researcher: The legislature does not use public participation mechanisms during its deliberations on Final accounts of the government and the accompanying Audit Report

Peer Reviewer
Opinion: Agree

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

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

Answer: b.

Sources: No mechanisms at all

Comments: Researcher: The Supreme Audit Institution (SAI), in our case the Central Organization for Control and Auditing (COCA) does not maintain any formal mechanisms through which the public can suggest issues or topics to be incorporated into its auditing program

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 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: Public participation is not sought in the first place
Comments: Researcher: The COCA does not maintain any formal mechanisms through which the public can suggest issues or topics to be incorporated into its auditing programs and consequently there will be no feedback whatsoever about public inputs.

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:** Interview with a COCA official

**Comments:** Researcher: The COCA does not maintain any formal mechanisms through which the public can participate in audit investigations.