

# Open Budget Survey 2023

Questionnaire

**Madagascar**

May 2024

# Country Questionnaire: Madagascar

## 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 2023

### Source:

Lettre de cadrage

Lien d'accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

### Comment:

La Lettre de cadrage appelée " LETTRE ET CIRCULAIRE CADRAGE CDMT 2023" constitue le document préalable utilisé pour la préparation de la loi de finances initiale 2023 et du Cadre de Dépenses à Moyen Terme (CDMT 2023 à 2025).

### Peer Reviewer

**Opinion:** Agree

**Comments:** Conformément à la Directive de l'UEMOA (Article 52), "Le projet de Loi de Finances de l'année est élaboré par référence à un document de programmation budgétaire et économique pluriannuelle couvrant une période minimale de trois ans". Dans le cas présent : 2023 - 2024 -2025. Le CDMT: Cadre de Dépenses à Moyen Terme: Annexe 19 du Guide de Lecture de la Loi de Finances.

### Government Reviewer

**Opinion:** Agree

### IBP Comment

Le contexte supplémentaire fourni par le pair examinateur est bien noté.

## PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

### Answer:

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

### Source:

Lien d'accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

La Lettre de cadrage a été établie le 20 mai 2022 (signée par Mme Le Ministre de l'économie et des finances) mais publiée tardivement le 22 novembre 2022, c'est à dire mise en ligne après le dépôt du projet de budget auprès du Bureau de l'Assemblée Nationale le 28 octobre 2022 (Cf. commentaire sur le PLFI plus tard). Elle est donc considérée non publiée à temps d'après la norme de l'évaluation IBP.

----- Comment la date de publication a été connue ? -----

Aucune date de publication n'a été affichée pour la lettre de cadrage. Il a fallu recourir à l'affichage de la date par le code javascript, d'après les étapes suivantes :

Après avoir affiché le document PDF par le lien <https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

Visualiser la page en cours par la touche de fonction F12

Sur la ligne de saisie en bas d'écran, dans l'onglet CONSOLE il faut saisir le code java qui demande l'affichage de la date de mise à jour du lien: `alert(document.lastModified)`

La date et l'heure vous seront affichées dans une petite box

**Peer Reviewer**

**Opinion:** Agree

**Comments:** RAS: pour le Code Java.

**Government Reviewer**

**Opinion:** Agree

**PBS-3a. If the PBS is published, what is the date of publication of the PBS?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

22/11/2022

**Source:**

Lien d'accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

Même commentaire que le précédent pour la connaissance de cette date

**Peer Reviewer**

**Opinion:** Agree

**Comments:** La date réelle demeure inconnue pour le public situé en dehors de l'Institution. Seuls les députés et les membres de Commissions, par exemple, Finance et Budget ont accès à cette information.

**Government Reviewer**

**Opinion:** Agree

**PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

Aucune date de publication n'a été affichée sur la page de présentation de la lettre de cadrage.

Il a fallu recourir au code javascript, d'après les étapes suivantes :

- Après avoir affiché le document PDF par le lien <https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

- Visualiser la page affichée sur l'écran par la touche de fonction F12 du clavier

- Cliquez sur le petit ONGLET CONSOLE si ce n'est déjà fait par défaut

- Saisir le code java qui demande l'affichage de la date de mise à jour du lien:

```
alert(document.lastModified)
```

Résultat: ==> La date et l'heure de la dernière mise à jour seront affichées dans une petite boîte de dialogue

**Source:**

Lien d'accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

Le document a été publié tardivement

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Pour le Code Java: RAS. Il faudra un informaticien pour attester de la véracité de cette information.

**Government Reviewer**

**Opinion:** Agree

**PBS-4. If the PBS is published, what is the URL or weblink of the PBS?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Source:**

Lien d'accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

L'URL affiché ci-dessus a permis juste de savoir que le document a été publié tardivement le 22 novembre 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

d. Not applicable

**Source:**

<https://www.dgflag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

Le document est publié tardivement

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Il s'agit de document scanné, puis converti au format pdf. De plus, ce document a été scanné sans l'option de reconnaissance numérique des caractères.

**Government Reviewer**

**Opinion:** Agree

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

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

a. Produced but made available online to the public too late (published after the acceptable time frame)

**Source:**

<https://www.dgflag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

Document publié tardivement

La Lettre de cadrage a été établie le 20 mai 2022 mais publié tardivement le 22 novembre 2022 sur le site, c'est à dire après le dépôt du projet de budget au corps législatif en date du 28 octobre 2022.

Il est considéré en conséquence comme non publié dans le délai d'après la norme de l'évaluation IBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

La Lettre de cadrage a été établie le 20 mai 2022 mais publiée tardivement le 22 novembre 2022, après dépôt du projet de budget au corps législatif en date du 28 octobre 2022. Il est considéré non publié dans le temps d'après la norme de l'évaluation IBP.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Le site du Ministère est rarement mis à jour. D'où les retards de publication.

**Government Reviewer**

**Opinion:** Agree

**PBS-7. If the PBS is produced, please write the full title of the PBS.**

*For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

LETTRE ET CIRCULAIRE CADRAGE CDMT 2023

**Source:**

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

La Lettre de cadrage appelé " LETTRE ET CIRCULAIRE CADRAGE CDMT 2023" constitue le document préalable utilisé pour la préparation de la loi de finances initiale 2023 et du Cadre de Dépenses à Moyen Terme (CDMT 2023 à 2025).  
Il est produit mais publié tardivement

**Peer Reviewer****Opinion:** Agree**Comments:** On peut le retrouver au : <https://www.dgfag.mg/transparence-lettre-cadrage/>**Government Reviewer****Opinion:** Agree**PBS-8. Is there a "citizens version" of the PBS?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

Lien d'accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>**Comment:**

La version citoyenne relative à ce document n'a pas été produite

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2023 FY 2023

**Source:**

Corps de la Loi

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

Les documents en Annexes

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

C'est le Projet de loi de finances 2023

publié le 16 novembre 2022 sur le site du MEF

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1b. When is the EBP submitted to the legislature for consideration?**

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

28/10/2022

**Source:**

Actualité Orange

<https://actu.orange.mg/presentation-du-projet-de-loi-de-finances-pour-2023-a-lassemblee-nationale/>

**Comment:**

D'après ce lien, le MEF a fait part du dépôt du Projet de Loi de finances 2023 à l'Assemblée Nationale du Projet de loi le 28 octobre 2022.

Toutefois, le dépôt de ce document a constitué une polémique au sein de l'Assemblée entre les députés pro-régime et contre-pouvoir. (Cf.

<https://fr.allafrica.com/stories/202211230221.html> ).

\*\*\* Dans le cadre de cette recherche, il apparait indispensable de proposer au MEF de faire connaitre au grand public la date officielle du dépôt du Projet de Loi de finances à l'Assemblée Nationale. \*\*\*

**Peer Reviewer**

**Opinion:** Agree

**Comments:** On peut retrouver les dates à partir du site ci-après: <https://actu.orange.mg/presentation-du-projet-de-loi-de-finances-pour-2023-a-lassemblee-nationale/>; mais aussi: <https://assemblee-nationale.mg/presentation-de-la-loi-de-finances-initiale-pour-2023/>

**Government Reviewer**

**Opinion:** Agree

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*



The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or
- There is no legislature, or the legislature has been dissolved.

**Answer:**

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

**Source:**

Page de présentation des textes de loi par le MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

**Comment:**

Note C pour les raisons suivantes:

1. Le Document est publié le 16 novembre 2022, donc moins de deux mois de l'année budgétaire (1<sup>er</sup> janvier 2023)
2. Mais publié avant la date d'adoption du texte qui a eu lieu le 25 novembre 2022 (que nous verrons plus tard)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** La première publication du 16 novembre 2022 correspond au stade de projet de Loi de finances; le 25 novembre correspond au vote par l'Assemblée Nationale (Députés) ; et le 22 décembre 2022: signature par le Président de la République disponible sur le site du Ministère. Le public avait donc droit à deux publications dont : Le projet de LF et la LF définitive votée.

**Government Reviewer**

**Opinion:** Agree

**EBP-3a. If the EBP is published, what is the date of publication of the EBP?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

**Answer:**

16/11/2022

**Source:**

Site du MEF présentant les textes de loi de finances  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

**Comment:**

Même que précédent

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Ce lien ne s'ouvre pas: [http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17) Ce lien ne fonctionne pas non plus: [http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

**Government Reviewer**

**Opinion:** Agree

**EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

Affichage sur la Page du site

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

Par ailleurs, à titre de recoupement il a été procédé aussi à la vérification de la publication du document PDF par technique d'affichage de son code par javascript : `alert(document.lastModified)`

le document a été inséré dans la page le 16 novembre 2022 à 19:42:31

**Source:**

Site de présentation par le MEF des textes des lois de finances

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

**Comment:**

Voir illustration plus haut

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Ce lien ne fonctionne pas: [http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

**Government 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 leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

**Answer:**

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Le Corps de la loi est présenté avec ses documents annexe au nombre de 4 aujourd'hui  
En effet, TOME 2 contenant les documents budgétaires est scindé en 2 volume (Livre 1 et Livre 2).  
Ainsi les annexes comprennent :  
TOME 1 Document de performance (Annexe 1 à Annexe 2)  
TOME 2 Livre 1 Document budgétaire - Livre 1 (Annexe 3 à Annexe 16)  
TOME 2 Livre 2 Document budgétaire - Livre 2 (Annexe 17 à Annexe 18)  
TOME 3 Cadre à Moyen terme

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Ce lien ne s'ouvre pas non plus pour des raisons inconnues:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le lien cité par le pair examinateur est fonctionnel au 28 novembre 2023.

**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?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Tous les documents (Corps et Annexes) ont été présentés au Format PDF

**Peer Reviewer**

**Opinion:** Agree

**Comments:** pdf et ne disposant pas de reconnaissance des caractères.

**Government Reviewer**

**Opinion:** Agree

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

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme  
TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Le document est publié avec ses annexes

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance  
TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1  
TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2  
TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme  
TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Le document est publié avec ses annexes

**Peer Reviewer**

**Opinion:** Agree

**Comments:** les liens ne s'ouvrent pas.

**Government Reviewer**

**Opinion:** Agree

**EBP-7. If the EBP is produced, please write the full title of the EBP.**

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

**Peer Reviewer**

**Opinion:** Agree

**Comments:** POrtail du Ministère: [http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

**Government Reviewer**

**Opinion:** Agree

**EBP-8. Is there a "citizens version" of the EBP?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

Page de présentation des Budgets des citoyens des LFI et non pas des Projet de LFI  
<https://www.dgfag.mg/budget-des-citoyens-lfi/>

**Comment:**

Le Budget des citoyens doit être publié en même temps que le document connexe. A cet effet, il doit être publié pendant que la législature examine le Projet de budget de l'exécutif et avant son approbation (Annexe A : Méthodologie de l'Enquête sur le budget ouvert 2015). Ce qui n'est pas le cas d'après cette évaluation.

**Peer Reviewer**

**Opinion:** Agree

**Government 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 2022

**Source:**

LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022

<http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi%20n%C2%B02021-027%20LFI%20pour%202022%20PROMULGUE.pdf>

ANNEXE TOME1: Livre 1

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE1\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE1_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME1: Livre 2

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE2\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE2_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME2:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202_LFI%202022_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME3:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203_LFI%202022_LOI_n%C2%B02021-027.pdf)

LOI n° 2022 - 015 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/LFI2023\\_N%C2%B02022-015\\_PROMULGUEE\\_FR.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/LFI2023_N%C2%B02022-015_PROMULGUEE_FR.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE A LA LOI N°2022-015 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%201\\_LFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%201_LFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE A LA LOI N°2022-015 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%202\\_LIVRE1\\_LFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%202_LIVRE1_LFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE A LA LOI N°2022-015 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%202\\_LIVRE2\\_LFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%202_LIVRE2_LFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE A LA LOI N°2022-015 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%203\\_LFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%203_LFI%202023.pdf)

**Comment:**

Document publié le 30 décembre (Cf. plus loin)

===== ///////////////=====

Ce commentaire change après vérification de la date de publication de l'EB 2023 qui est le 02/01/2023 (d'après code java script), dépassant la date butoir de 31/12/2022.

D'où, le rajout de FY 2022, car pour la publication, c'est l'EB 2022 qu'il faut considérer. C'est ce qui explique la présence de deux sources: EB 2022 et EB 2023

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:** FY2023**Comments:** Il faudra retenir 2023 conformément à la Directive du Guide: "Si le Gouvernement ne publie pas le document dans les délais impartis (soit 31/12/2022), les chercheurs NE DOIVENT PAS utiliser un document publié précédemment (soit 2021). Donc: retenir FY2023**Government Reviewer****Opinion:** Agree**IBP Comment**

Le commentaire du pair examinateur est bien reçu. Étant donné que la LFI 2023 a été publié à temps (c'est-à-dire au plus tard 3 mois après la promulgation de la LFI 2023), mais \*après\* la date limite de recherche de l'OBS 2023, le 31 décembre 2022, la LFI 2022 LFI est évalué à la place. La réponse existante de "FY 2022" est donc maintenue.

**EB-1b. When was the EB approved (enacted) by the legislature?**

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

13/12/2021

**Source:**

Décision de la HCC

<http://www.hcc.gov.mg/?p=7772>**Comment:**

Sur la Décision de la HCC -----

Cf. Le titre : Sur les procédures d'adoption et d'examen du projet de loi de finances

chaque assemblée a exercé ses droits d'examen en faisant usage de son délai imparti pour l'examen du projet de loi de finances pour 2022, en première lecture le 23 novembre 2021 pour l'Assemblée Nationale, le 7 décembre 2021 en première lecture pour le Sénat et le 13 décembre 2021 en deuxième lecture à l'Assemblée Nationale .../..

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:** 25/11/2022**Comments:** Mêmes remarques que précédemment.**Government Reviewer****Opinion:** Agree**IBP Comment**

Le commentaire du pair examinateur est bien reçu. Étant donné que la LFI 2023 a été publié à temps (c'est-à-dire au plus tard 3 mois après la promulgation de la LFI 2023), mais \*après\* la date limite de recherche de l'OBS 2023, le 31 décembre 2022, la LFI 2022 LFI est évalué à la place. La réponse existante de "13/12/2021" est donc maintenue.

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*



The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

**Answer:**

b. Between two weeks and six weeks after the budget has been enacted

**Source:**

Site du MEF: publication 17 janvier 2022 pour EB 2022

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

Date de l'adoption

Par l'Assemblée: 13 décembre 2021 d'après Décision de la HCC sur la page de présentation suivante

<http://www.hcc.gov.mg/?p=7772>

**Comment:**

===== NOUVEAU COMMENTAIRE : NOTE B =====

Ce commentaire change après considération de l'EB2022 et non plus EB2023: Cf. précédent commentaire à ce sujet . Le critère d'appréciation est le délai passé entre la date d'adoption de cette loi le 13 décembre 2021 et la date de sa publication le 17 janvier 2022 (vérifiée et confirmée par code java script). Ce délai tombe exactement 6 semaines.

===== ANCIEN COMMENTAIRE =====

Note B car la publication a pris plus de 2 semaines entre le 25 novembre (date de l'adoption par l'Assemblée) et le 30 décembre (date de publication)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** POur le Budget 2023. Il a été voté le 25 novembre 2022 et soumis à exécution, via le Circulaire n°002.2023/MEF/SG/DGFAG le 6 janvier 2023: soit 6 semaines

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le commentaire du pair examinateur est bien reçu. Étant donné que la LFI 2023 a été publié à temps (c'est-à-dire au plus tard 3 mois après la promulgation de la LFI 2023), mais \*après\* la date limite de recherche de l'OBS 2023, le 31 décembre 2022, la LFI 2022 LFI est évalué à la place.

**EB-3a. If the EB is published, what is the date of publication of the EB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

17/1/2022

**Source:**

Site de publication des textes par le MEF

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

Nom du document :

LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022

<http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi%20n%C2%B0%202021-027%20LFI%20pour%202022%20PROMULGUE.pdf>

ANNEXE TOME1: Livre 1

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE1\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE1_LOI_n%C2%B02021-027.pdf)  
ANNEXE TOME1: Livre 2  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE2\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE2_LOI_n%C2%B02021-027.pdf)  
ANNEXE TOME2:  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202_LFI%202022_LOI_n%C2%B02021-027.pdf)  
ANNEXE TOME3:  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203_LFI%202022_LOI_n%C2%B02021-027.pdf)

**Comment:**

Sur la page de publication ci-après, le document est publié le 17 janvier 2022

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

Cette date a été vérifiée également par code java script

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 6/1/2023

**Comments:** Si FY2023 qui sera retenu

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le commentaire du pair examinateur est bien reçu. Étant donné que la LFI 2023 a été publié à temps (c'est-à-dire au plus tard 3 mois après la promulgation de la LFI 2023), mais \*après\* la date limite de recherche de l'OBS 2023, le 31 décembre 2022, la LFI 2022 LFI est évalué à la place. La réponse existante de "17/1/2022" est donc maintenue.

**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:**

Consultation du site de présentation des textes de lois des finances (MEF)

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

Mais confirmation par code java script de la date de publication du corps de la loi : 17 janvier 2022 à 14h:00:48

**Source:**

Site de présentation

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

Nom du document : LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022

<http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi%20n%C2%B0%202021-027%20LFI%20pour%202022%20PROMULGUE.pdf>

ANNEXE TOME1: Livre 1

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE1\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE1_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME1: Livre 2

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE2\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE2_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME2:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202_LFI%202022_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME3:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203_LFI%202022_LOI_n%C2%B02021-027.pdf)

**Comment:**

Consultation du site du MEF de l'EB2022 (FY 2022) et non plus EB2023

Dans le lien de la page:

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17)

Mais confirmation par code java script de la date de publication du corps de la loi : 17 janvier 2022 à 14h:00:48

**Peer Reviewer****Opinion:** Agree**Comments:** D'accord sur le site: [http://www.mef.gov.mg/page\\_personnalisee/index/menu/17](http://www.mef.gov.mg/page_personnalisee/index/menu/17) (invariée si FY2022 ou FY2023) POur le budget 2023, par contre: pas de date exacte - estimée à partir du Circulaire n°002-2023/MEF/SG/DGFAG du 6 janvier 2023. soit début de semaine de 2023. Le circulaire est sensé être accessible à un large public. Cependant, son contenu n'est pas disponible à temps sur internet.**Government Reviewer****Opinion:** Agree**IBP Comment**

Le commentaire du pair examinateur est bien reçu. Étant donné que la LFI 2023 a été publié à temps (c'est-à-dire au plus tard 3 mois après la promulgation de la LFI 2023), mais \*après\* la date limite de recherche de l'OBS 2023, le 31 décembre 2022, la LFI 2022 LFI est évalué à la place.

**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 leave this question blank.*

**Answer:**<http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi%20n%C2%B0%202021-027%20LFI%20pour%202022%20PROMULGUE.pdf>**Source:**

Nom du document : LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022

<http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi%20n%C2%B0%202021-027%20LFI%20pour%202022%20PROMULGUE.pdf>

ANNEXE TOME1: Livre 1

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE1\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE1_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME1: Livre 2

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE2\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE2_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME2:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202_LFI%202022_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME3:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203_LFI%202022_LOI_n%C2%B02021-027.pdf)**Comment:**

Le Corps de la Loi EB2022 est publiée avec les documents annexes (voir sources)

**Peer Reviewer****Opinion:** Agree**Comments:** D'accord pour ce qui a été dit. Et, Pour le Budget 2023 et autres documents budgétaires, ils accessibles à travers ce site: <https://www.dgfag.mg/transparence-budgetaire/> Délai de téléchargement très long.**Government Reviewer****Opinion:** Agree**IBP Comment**

Le commentaire du pair examinateur est bien reçu. Étant donné que la LFI 2023 a été publié à temps (c'est-à-dire au plus tard 3 mois après la promulgation de la LFI 2023), mais \*après\* la date limite de recherche de l'OBS 2023, le 31 décembre 2022, la LFI 2022 LFI est évalué à la place.

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine->*

[readable/](#)

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**

c. No

**Source:**

Nom du document : LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022

<http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi%20n%C2%B0%202021-027%20LFI%20pour%202022%20PROMULGUE.pdf>

ANNEXE TOME1: Livre 1

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE1\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE1_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME1: Livre 2

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE2\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE2_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME2:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202_LFI%202022_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME3:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203_LFI%202022_LOI_n%C2%B02021-027.pdf)

**Comment:**

Les documents ont été publiés sous format PDF considéré comme non lisible d'après la norme d'évaluation. C'est l'EB2022 qui est considéré et non pas l'EB2023

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

Nom du document : LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022

<http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi%20n%C2%B0%202021-027%20LFI%20pour%202022%20PROMULGUE.pdf>

ANNEXE TOME1: Livre 1

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE1\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE1_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME1: Livre 2

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE2\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE2_LOI_n%C2%B02021-027.pdf)  
ANNEXE TOME2:  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202_LFI%202022_LOI_n%C2%B02021-027.pdf)  
ANNEXE TOME3:  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203_LFI%202022_LOI_n%C2%B02021-027.pdf)

**Comment:**

Non applicable pour cette question car le document est publié (Cf. Source)  
EB 2022

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

Nom du document : LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022  
<http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi%20n%C2%B02021-027%20LFI%20pour%202022%20PROMULGUE.pdf>  
ANNEXE TOME1: Livre 1  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE1\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE1_LOI_n%C2%B02021-027.pdf)  
ANNEXE TOME1: Livre 2  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE2\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE2_LOI_n%C2%B02021-027.pdf)  
ANNEXE TOME2:  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202_LFI%202022_LOI_n%C2%B02021-027.pdf)  
ANNEXE TOME3:  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203_LFI%202022_LOI_n%C2%B02021-027.pdf)

**Comment:**

Le documents est publié  
EB 2022

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EB-7. If the EB is produced, please write the full title of the EB.**

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."*

If the document is not produced at all, researchers should mark this question "n/a."

**Answer:**

LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022

**Source:**

Nom du document : LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022

<http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi%20n%C2%B02021-027%20LFI%20pour%202022%20PROMULGUE.pdf>

ANNEXE TOME1: Livre 1

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE1\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE1_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME1: Livre 2

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201\\_LFI%202022\\_LIVRE2\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%201_LFI%202022_LIVRE2_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME2:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%202_LFI%202022_LOI_n%C2%B02021-027.pdf)

ANNEXE TOME3:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203\\_LFI%202022\\_LOI\\_n%C2%B02021-027.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME%203_LFI%202022_LOI_n%C2%B02021-027.pdf)

**Comment:**

Le document est publié avec ses annexes

EB 2022: LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022

**Peer Reviewer**

**Opinion:** Agree

**Comments:** POur FY2023: EB 2023: LOI n°2022-015 PORTANT LOI DE FINANCES POUR 2023

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le commentaire du pair examinateur est bien reçu. Étant donné que la LFI 2023 a été publié à temps (c'est-à-dire au plus tard 3 mois après la promulgation de la LFI 2023), mais \*après\* la date limite de recherche de l'OBS 2023, le 31 décembre 2022, la LFI 2022 LFI est évalué à la place. La réponse existante de "LOI n°2021 - 027 PORTANT LOI DE FINANCES POUR 2022" est donc maintenue.

**EB-8. Is there a "citizens version" of the EB?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

a. Yes

**Source:**

Dans la rubrique:

<https://www.dgfag.mg/budget-des-citoyens-lfi/>

La liste des budgets des citoyens des LFI 2023 et avant est présentée avec leur date de publication respective.

Pour 2022 (document publié avant 31 décembre 2022), le budget des citoyen est téléchargeable sur le lien suivant:

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

**Comment:**

Vu d'après la norme d'évaluation que seuls les documents produits ou publiés avant 31 décembre 2022 sont considérés, le budget des citoyens le plus récent est celui relatif à la LFI 2022 Publié le 21 janv. 2022 (FY 2022).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Disponible sur le site : <https://www.dgfag.mg/transparence-budgetaire/> : Budget des Citoyens.

**Government 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 2022

**Source:**

Dans la rubrique:

<https://www.dgfag.mg/budget-des-citoyens-lfi/>

Le budget des citoyen LFI 2022 est téléchargeable sur le lien suivant:

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

Date de l'adoption de la LFI 2022 : site de la HCC

<http://www.hcc.gov.mg/?p=7772>

**Comment:**

Ne sont considérés que les documents publiés avant le 31 décembre 2022.

Le budget des citoyens concerne LFI 2022 qui est adoptée en deuxième lecture par l'Assemblée Nationale le 13 décembre 2021 (cf. lien de la décision de la HCC sur LFI 2022 citée dans la source).

Le budget des citoyens y relatif a été publié sur le site de la DGBF (remplaçant l'ancienne DGFAG) depuis le 21 janvier 2022, c'est à dire dans les 2 mois de la date d'adoption sus-indiquée.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** C'est une obsession pour FY2022

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le commentaire du pair examinateur est bien reçu. Étant donné que le CB de la LFI 2023 a été publié à temps (c'est-à-dire au plus tard 3 mois après la promulgation de la LFI 2023), mais \*après\* la date limite de recherche de l'OBS 2023, le 31 décembre 2022, le CB de la LFI 2022 LFI est évalué à la place.

**CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?**

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the*

document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

Dans la rubrique:

<https://www.dgfag.mg/budget-des-citoyens-lfi/>

Le budget des citoyen est téléchargeable sur le lien suivant:

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

**Comment:**

La question ne s'applique pas sachant que le document est rendu public dans le temps depuis le 21 janvier 2022, c'est à dire dans les trois mois suivant l'adoption du budget le 13 décembre 2021.

Voir commentaire avant

(Critère d'évaluation Annexe A : Méthodologie de l'Enquête sur le budget ouvert 2015)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

Dans la rubrique:

<https://www.dgfag.mg/budget-des-citoyens-lfi/>

Le budget des citoyen LFI 2022 est téléchargeable sur le lien suivant:

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

Date de l'adoption de la LFI 2022 : site de la HCC

<http://www.hcc.gov.mg/?p=7772>

**Comment:**

Le document a été publié dans le délai

**Peer Reviewer**

**Opinion:** Agree



**Government Reviewer**

**Opinion:** Agree

**CB-3a. If the CB is published, what is the date of publication of the CB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*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 Budget is produced and its dates of publication.*

**Answer:**

21/1/2022

**Source:**

Dans la rubrique:

<https://www.dgfag.mg/budget-des-citoyens-lfi/>

Le budget des citoyen LFI 2022 est téléchargeable sur le lien suivant:

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

Date de l'adoption de la LFI 2022 : site de la HCC

<http://www.hcc.gov.mg/?p=7772>

**Comment:**

Ne sont considérés que les documents publiés avant le 31 décembre 2022.

Le budget des citoyens concerne LFI 2022 qui est adoptée en deuxième lecture par l'Assemblée Nationale le 13 décembre 2021 (cf. lien de la décision de la HCC sur LFI 2022 citée dans la source).

Le budget des citoyens y relatif a été publié sur le site de la DGBF (remplaçant l'ancienne DGFAG) depuis le 21 janvier 2022, c'est à dire dans les 2 mois de la date d'adoption sus-indiquée.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** <https://www.dgfag.mg/transparence-budgetaire/>

**Government Reviewer**

**Opinion:** Agree

**CB-3b. In the box below, please explain how you determined the date of publication of the CB.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

La date est indiquée sur la page du lien suivant:

<https://www.dgfag.mg/budget-des-citoyens-lfi/>

**Source:**

Dans la rubrique:

<https://www.dgfag.mg/budget-des-citoyens-lfi/>

Le budget des citoyen LFI 2022 est téléchargeable sur le lien suivant:

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

Date de l'adoption de la LFI 2022 : site de la HCC  
<http://www.hcc.gov.mg/?p=7772>

**Comment:**

Ne sont considérés que les documents publiés avant le 31 décembre 2022.

Le budget des citoyens concerne LFI 2022 qui est adoptée en deuxième lecture par l'Assemblée Nationale le 13 décembre 2021 (cf. lien de la décision de la HCC sur LFI 2022 citée dans la source).

Le budget des citoyens y relatif a été publié sur le site de la DGBF (remplaçant l'ancienne DGfAG) depuis le 21 janvier 2022, c'est à dire dans les 2 mois de la date d'adoption sus-indiquée.

Sur la page du pdf lui-même ([https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)), on peut également cliquer sur "Détails" pour afficher cette date.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mêmes remarques concernant FY2023 <https://www.dgfag.mg/transparence-budgetaire/>

**Government Reviewer**

**Opinion:** Agree

**CB-4. If the CB is published, what is the URL or weblink of the CB?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*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 Budget is produced and its URL or weblink.*

**Answer:**

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

**Source:**

Dans la rubrique:

<https://www.dgfag.mg/budget-des-citoyens-lfi/>

Le budget des citoyen LFI 2022 est téléchargeable sur le lien suivant:

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

Date de l'adoption de la LFI 2022 : site de la HCC

<http://www.hcc.gov.mg/?p=7772>

**Comment:**

Ne sont considérés que les documents publiés avant le 31 décembre 2022.

Le budget des citoyens concerne LFI 2022 qui est adoptée en deuxième lecture par l'Assemblée Nationale le 13 décembre 2021 (cf. lien de la décision de la HCC sur LFI 2022 citée dans la source).

Le budget des citoyens y relatif a été publié sur le site de la DGBF (remplaçant l'ancienne DGfAG) depuis le 21 janvier 2022, c'est à dire dans les 2 mois de la date d'adoption sus-indiquée.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Pour FY2023: <https://www.dgfag.mg/transparence-bdc/>

**Government Reviewer**

**Opinion:** Agree

**CB-5. If the CB is produced, please write the full title of the CB.**

*For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

**Answer:**

Budget des citoyens relatif à la Loi de finances 2022

**Source:**

Dans la rubrique:

<https://www.dgfag.mg/budget-des-citoyens-lfi/>

Le budget des citoyens LFI 2022 est téléchargeable sur le lien suivant:

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

Date de l'adoption de la LFI 2022 : site de la HCC

<http://www.hcc.gov.mg/?p=7772>

**Comment:**

Titre : Budget des citoyens relatif à la Loi de finances 2022

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Pour FY 2023: BUDGET DES CITOYENS : RELATIF À LA LOI DE FINANCES 2023 <https://www.dgfag.mg/transparence-bdc/>

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le commentaire du pair examinateur est bien reçu. Étant donné que le CB de la LFI 2023 a été publié à temps (c'est-à-dire au plus tard 3 mois après la promulgation de la LFI 2023), mais \*après\* la date limite de recherche de l'OBS 2023, le 31 décembre 2022, le CB de la LFI 2022 LFI est évalué à la place.

**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 Budget is produced and which budget document it simplifies.*

**Answer:**

IL correspond à la loi de finances 2022 et le Projet de Loi y afférent

**Source:**

Dans la rubrique:

<https://www.dgfag.mg/budget-des-citoyens-lfi/>

Le budget des citoyens LFI 2022 est téléchargeable sur le lien suivant:

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

Date de l'adoption de la LFI 2022 : site de la HCC

<http://www.hcc.gov.mg/?p=7772>

**Comment:**

Ne sont considérés que les documents publiés avant le 31 décembre 2022.

Le budget des citoyens concerne LFI 2022 qui est adoptée en deuxième lecture par l'Assemblée Nationale le 13 décembre 2021 (cf. lien de la décision de la HCC sur LFI 2022 citée dans la source).

Le budget des citoyens y relatif a été publié sur le site de la DGBF (remplaçant l'ancienne DGFAG) depuis le 21 janvier 2022, c'est à dire dans les 2 mois de la date d'adoption sus-indiquée.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Pour FY2023: Loi de Finances 2023 <https://www.dgfag.mg/transparence-bdc/>

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le commentaire du pair examinateur est bien reçu. Étant donné que le CB de la LFI 2023 a été publié à temps (c'est-à-dire au plus tard 3 mois après la promulgation de la LFI 2023), mais \*après\* la date limite de recherche de l'OBS 2023, le 31 décembre 2022, le CB de la LFI 2022 LFI est évalué à la place.

**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 2021-22

**Source:**

Rapport 4ème trimestre 2021

<https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Les revues en cours d'année concernent les comptes rendus publiés avant le 31 décembre 2022 sur les exécutions budgétaires trimestrielles des périodes suivantes:

Compte rendu de la revue de l'Exécution Budgétaire 4ème trimestre 2021 publié le 21 février 2022 (date connue par script alert(document.lastModified))

Compte rendu de la revue de l'Exécution Budgétaire 1er trimestre 2022 publié le 30 avril 2022

Compte rendu de la revue de l'Exécution Budgétaire 2ème trimestre 2022 publié le 30 juillet 2022

Compte rendu de la revue de l'Exécution Budgétaire 3ème trimestre 2022 publié le 31 octobre 2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-2. When are the IYRs made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

**Answer:**

b. At least every quarter, and within one month of the period covered

**Source:**

Rapport 4ème trimestre 2021

<https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Note C: Car la revue se fait trimestriellement et les rapports sont dans la majorité des cas les plus récents publiés dans un délai de 1 mois après la période couverte.

Le Compte rendu de la revue de l'Exécution Budgétaire 4ème trimestre 2021 est publié le 21 février 2022 (moins de 2 mois après la période couverte)

Le Compte rendu de la revue de l'Exécution Budgétaire 1er trimestre 2022 est publié le 30 avril 2022 (Dans un mois après la période couverte)

Le Compte rendu de la revue de l'Exécution Budgétaire 2ème trimestre 2022 est publié le 30 juillet 2022 (Dans un mois après la période couverte)

Compte rendu de la revue de l'Exécution Budgétaire 3ème trimestre 2022 publié le 31 octobre 2022 (Dans un mois après la période couverte)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?**

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."*

**Answer:**

Les revues en cours d'année concernent les comptes rendus publiés avant le 31 décembre 2022 sur les exécutions budgétaires trimestrielles des périodes suivantes:

Compte rendu de la revue de l'Exécution Budgétaire 4ème trimestre 2021 publié le 21 février 2022 (date connue par script alert(document.lastModified))

Compte rendu de la revue de l'Exécution Budgétaire 1er trimestre 2022 publié le 7 juin 2022

Compte rendu de la revue de l'Exécution Budgétaire 2ème trimestre 2022 publié le 30 juillet 2022

Compte rendu de la revue de l'Exécution Budgétaire 3ème trimestre 2022 publié le 31 octobre 2022 Les revues en cours d'année concernent les comptes rendus publiés avant le 31 décembre 2022 sur les exécutions budgétaires trimestrielles des périodes suivantes:  
Compte rendu de la revue de l'Exécution Budgétaire 4ème trimestre 2021 publié le 21 février 2022 (date connue par script alert(document.lastModified))  
Compte rendu de la revue de l'Exécution Budgétaire 1er trimestre 2022 publié le 7 juin 2022  
Compte rendu de la revue de l'Exécution Budgétaire 2ème trimestre 2022 publié le 30 juillet 2022  
Compte rendu de la revue de l'Exécution Budgétaire 3ème trimestre 2022 publié le 31 octobre 2022

**Source:**

Lien d'accès:

<https://www.dgfag.mg/execution-budgetaire/>

Rapports -----

Rapport 4ème trimestre 2021

<https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Cf. boîte de dialogue ci-dessus

**Peer Reviewer**

**Opinion:** Agree

**Comments:** "n/a"

**Government 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:**

Pour le compte rendu de la revue de l'Exécution Budgétaire 4ème trimestre 2021 publié le 21 février 2022, il a fallu recourir au script alert(document.lastModified) puisque la date des comptes-rendus 2021 n'a pas été indiqué par le lien <https://www.dgfag.mg/execution-budgetaire/>  
En revanche pour 2022, les dates ont été indiquées dans le lien <https://www.dgfag.mg/execution-budgetaire/> Lien d'accès :

<https://www.dgfag.mg/execution-budgetaire/>

Dans Grand le Titre : Compte rendu de la revue de l'Exécution Budgétaire

Il y a la liste par année de ces comptes-rendus, 2022 et 2021 pour le cas de notre évaluation

Les date de publication y sont indiquées

**Source:**

Lien d'accès :

<https://www.dgfag.mg/execution-budgetaire/>

Rapport 4ème trimestre 2021

<https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Cf. illustration ci-dessus

**Peer Reviewer**

**Opinion:** Agree

**Comments:** "n/a"

**Government Reviewer**

**Opinion:** Agree

**IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*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.*

*If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf> <https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Source:**

Lien d'accès :

<https://www.dgfag.mg/execution-budgetaire/>

Rapport 4ème trimestre 2021

<https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Le rapport le plus récent

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

Lien d'accès :

<https://www.dgfag.mg/execution-budgetaire/>

Rapport 4ème trimestre 2021

<https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Tous les documents ont été créés au format PDF, donc non lisible au regard de l'évaluation

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

Lien d'accès :

<https://www.dgfag.mg/execution-budgetaire/>

Rapport 4ème trimestre 2021

<https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>



**Comment:**

Les documents ont été publiés.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:**

**Source:**

**Comment:**

**Peer Reviewer**

Opinion:

**Government Reviewer**

Opinion:

**IYRs-7. If the IYRs are produced, please write the full title of the IYRs.**

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."*

*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:**

Année 2021

Compte rendu de la revue de l'Exécution Budgétaire 4ème trimestre 2021

Année 2022

Compte rendu de la revue de l'Exécution Budgétaire 1er trimestre

Compte rendu de la revue de l'Exécution Budgétaire 2ème trimestre

Compte rendu de la revue de l'Exécution Budgétaire 3ème trimestre Compte rendu de l'Exécution Budgétaire 4ème trimestre 2021

Compte rendu de l'Exécution Budgétaire 1er trimestre 2022

Compte rendu de l'Exécution Budgétaire 2ème trimestre 2022

Compte rendu de l'Exécution Budgétaire 3ème trimestre 2022

**Source:**

Lien d'accès :

<https://www.dgfag.mg/execution-budgetaire/>

Rapport 4ème trimestre 2021

<https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>  
Rapport 1 er Trimestre 2022  
<https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>  
Rapport 2 er Trimestre 2022  
<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>  
Rapport 3 er Trimestre 2022  
<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Cf. titres dans la boîte de dialogue plus haut

**Peer Reviewer**

**Opinion:** Agree

**Comments:** 2021 et 2022

**Government Reviewer**

**Opinion:** Agree

**IYRs-8. Is there a "citizens version" of the IYRs?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

Les derniers comptes-rendus (versions pour les citoyens) :  
<https://www.dgfag.mg/compte-rendu-aux-citoyens/>

**Comment:**

Pas de budgets des citoyens : les derniers comptes-rendus datent de 2018

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2022

**Source:**

Revue de milieu d'année  
Lien d'accès au document  
<https://www.dgfag.mg/revue-de-milieu-dannee/>  
Lien de téléchargement  
<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Le MEF, par l'intermédiaire de sa Direction Dénéral du Budget et des Fiances (DGBF) a réorganisé la présentation des documents destinés aux citoyens. A cet effet, une rubrique portant sur la transparence budgétaire a été créée. Plusieurs titres y ont été insérés, à savoir le Budget des citoyens relatif aux PLFI et LFI d'une année budgétaire, la revue de milieu d'année, compte rendu aux citoyens, le Rapport de fin d'année aux citoyens et une Brochure d'informations.  
C'est une bonne initiative qui mérite d'être observée dans le rapport d'évaluation

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-2. When is the MYR made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

**Answer:**

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

**Source:**

Revue de milieu d'année  
Lien d'accès au document  
<https://www.dgfag.mg/revue-de-milieu-dannee/>  
Lien de téléchargement  
<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Note B  
Publié le 15 aout 2022 d'après le lien : <https://www.dgfag.mg/revue-de-milieu-dannee/>  
Mais dans les caractéristiques détaillées de ce document on a constaté qu'il a été modifié dernièrement le 26 aout 2022.  
Ainsi, la date de publication est considérée le 26 aout et non le 15 aout, c'est à dire plus de 6 semaines après le 30 juin 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3a. If the MYR is published, what is the date of publication of the MYR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

26/8/2022

**Source:**

Revue de milieu d'année

Lien d'accès au document

<https://www.dgfag.mg/revue-de-milieu-dannee/>

Lien de téléchargement

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Voir commentaire suivant sur comment savoir sur cette date

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 15/08/2022: <https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view> Pour le Java: je ne suis pas compétent en la matière.

**Comments:** 6/9/2023: [https://drive.google.com/file/d/1XgMjCOm-4fuDGfSO3EyDjVCZyqxYoIX\\_/view](https://drive.google.com/file/d/1XgMjCOm-4fuDGfSO3EyDjVCZyqxYoIX_/view)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** La date de publication devrait être le 15 août 2023. Le Ministère a publié le document à cette date, mais une mise à jour du document a été procédé le 26/08/22 en remplaçant le document initial.

**IBP Comment**

Les commentaires des examinateurs externes sont bien notés. Sans précisions confirmant la publication originale du 15 août au lieu du 26 août, la réponse originale du « 26/8/2022 » est maintenue. Néanmoins, cela n'affecte pas le choix de réponse à la question MYR-2.

**MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

Lien d'accès à la page de présentation de la transparence budgétaire

<https://www.dgfag.mg/revue-de-milieu-dannee/>

La date de publication de chaque revue de milieu d'année est indiquée directement sur la page: 15 août 2022.

TOUTEFOIS, le détail de ce document présente une date de mise à jour le 26 août 2022 à 14h20.

Cette date est considérée donc comme date de publication

**Source:**

Revue de milieu d'année

Lien d'accès au document

<https://www.dgfag.mg/revue-de-milieu-dannee/>

Lien de téléchargement  
<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**  
Voir illustration ci dessus

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

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

**Comments:** Je suis d'accord pour le lien. Toutefois, la date de publication devrait être le 15 août 2023. Le Ministère a publié le document à cette date, mais une mise à jour du document a été procédé le 26/08/22 en remplaçant le document initial.

**IBP Comment**  
Lecommentaire de l'examinateur du gouvernement est bien noté. Sans précisions confirmant la publication originale du 15 août au lieu du 26 août, la réponse originale est maintenue. Néanmoins, cela n'affecte pas le choix de réponse à la question MYR-2.

**MYR-4. If the MYR is published, what is the URL or weblink of the MYR?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**  
<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Source:**  
Revue de milieu d'année  
Lien d'accès au document  
<https://www.dgfag.mg/revue-de-milieu-dannee/>  
Lien de téléchargement  
<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**  
RAS

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

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

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Le Format en PDF de ce document n'est pas considéré comme lisible publiquement

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Le document est publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.**

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

**Answer:**

n/a

**Source:**

Revue de milieu d'année

Lien d'accès au document

<https://www.dgfag.mg/revue-de-milieu-dannee/>

Lien de téléchargement

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Le document est publié

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**MYR-7. If the MYR is produced, please write the full title of the MYR.**

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Revue de Milieu d'Année 2022

**Source:**

Revue de milieu d'année

Lien d'accès au document

<https://www.dgfag.mg/revue-de-milieu-dannee/>

Lien de téléchargement

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

REVUE DE MILIEU D'ANNE 2022

**Peer Reviewer**

Opinion: Agree

Comments: REVUE DE MILIEU D'ANNÉE 2022

**Government Reviewer**

Opinion: Agree

**MYR-8. Is there a "citizens version" of the MYR?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now*

evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

b. No

**Source:**

Revue de milieu d'année

Lien d'accès au document

<https://www.dgfag.mg/revue-de-milieu-dannee/>

Lien de téléchargement

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Aucune version pour les citoyens

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2021

**Source:**

Page de présentation de la Loi de règlement

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

La Loi de règlement pour 2021 constitue le rapport de fin d'année à considérer. Ce document doit être publié au plus tard dans les 12 mois suivant la fin de l'exercice fiscal auquel il se rapporte (2023), c'est-à-dire qu'il doit être publié avant 31 décembre 2022.

Or sur lien sus-indiqué (site du MEF) la dernière Loi de Règlement publié se rapporte à l'exercice 2019. En tout cas le document n'est pas produit jusqu'à la date d'évaluation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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



Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

**Answer:**

d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Source:**

Lien d'accès aux rapports de fin d'année (MEF)  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

Le Projet de Loi de règlement 2021 n'est pas encore produit jusqu'à cette date d'évaluation (février 2023)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Jusqu'à aujourd'hui, il n'y a pas eu de publication

**Government Reviewer**

**Opinion:** Agree

**YER-3a. If the YER is published, what is the date of publication of the YER?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

**Source:**

Lien d'accès aux rapports de fin d'année (MEF)  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

Le document n'est pas produit donc non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3b. In the box below, please explain how you determined the date of publication of the YER.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

Lien d'accès aux rapports de fin d'année (MEF)

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

Le document n'est pas produit

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-4. If the YER is published, what is the URL or weblink of the YER?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

**Source:**

Lien d'accès aux rapports de fin d'année (MEF)

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

Le document n'est pas encore produit

**Peer Reviewer**

**Opinion:** Agree

**Comments:** <https://www.dgfag.mg/loi-de-reglement/> Il existe deux accès: soit (cité en haut MEF), soit celui cité antérieurement.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le lien supplémentaire fourni par le pair examinateur est bien noté.

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**

d. Not applicable

**Source:**

Lien d'accès aux rapports de fin d'année (MEF)  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

Non applicable car le document n'est pas produit

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

d. Not produced at all

**Source:**

Lien d'accès aux rapports de fin d'année (MEF)  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

Le document n'est pas du tout produit au moment de l'évaluation (février 2023).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Produced but made available online to the public too late (published after the acceptable time frame)

**Comments:** Ce qui a été produit jusqu'à ce jour est La Loi de règlement de 2020.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le commentaire du pair examinateur est bien noté. Selon la question YER-1, le premier rapport de fin d'année publié avant la date limite de recherche de l'OBS 2023 (31 décembre 2022) qui peut être évalué est celui de l'exercice 2021. La réponse existante « d » est maintenue.

**YER-6b. If you selected option "c" or "d" in question YER-6a, 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:**

Le Projet de loi de règlement 2021 n'est pas produit jusqu'au moment de l'évaluation (février 2023). Le recoupement d'informations au niveau du point focal de la transparence budgétaire au niveau du MEF (M. Renaud 261 32 11 072 64) a permis de le confirmer.

**Source:**

Lien d'accès aux rapports de fin d'année (MEF)  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

RAS

**Peer Reviewer**

**Opinion:** Agree

**Comments:** les publications sont disponibles ici lorsqu'elles le sont : <https://www.dgfag.mg/loi-de-reglement/>

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le lien supplémentaire fourni par le pair examinateur est bien noté.

**YER-7. If the YER is produced, please write the full title of the YER.**

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

Lien d'accès aux rapports de fin d'année (MEF)  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

Le document n'est pas produit

**Peer Reviewer**

**Opinion:** Agree

**Comments:** LOI DE REGLEMENT

**Government Reviewer**

**Opinion:** Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

Lien d'accès aux rapports de fin d'année (MEF)  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

Pas de version citoyenne car le document n'est pas produit

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2020

**Source:**

Site du MEF sur les loi de règlement  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)  
Site de la Cour des Comptes sur les Rapports d'audit  
<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

La Cour des Comptes établit son rapport d'observation au regard du Projet de Loi de règlement pour 2020. Or, d'après Mme Le Greffier (Maitre Voahirana : 261 34 91 426 18) de la Chambre Gouvernance en charge des travaux de contrôle et de la confection du Rapport y afférent, le Projet de loi de Règlement 2020 a été déposé auprès du Greffe de la Cour le 08 février 2023.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

Opinion: Agree

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

**Answer:**

d. Does not release to the public, or is released more than 18 months after the end of the budget year

**Source:**

Site du MEF

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

Site de la Cour des Comptes de Madagascar

<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

Non produit donc non publié

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-3a. If the AR is published, what is the date of publication of the AR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

**Source:**

Site du MEF

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

Site de la Cour des Comptes de Madagascar

<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

Le document n'est pas produit et non publié

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-3b. In the box below, please explain how you determined the date of publication of the AR.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

Site du MEF

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

Site de la Cour des Comptes de Madagascar

<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

Rapport non produit

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-4. If the AR is published, what is the URL or weblink of the AR?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

**Source:**

Site de la Cour des Comptes de Madagascar

<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

Rapport non produit

**Peer Reviewer**

Opinion: Agree

Comments: <https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Government Reviewer**

Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

d. Not applicable

**Source:**

Site de la Cour des Comptes de Madagascar  
<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

Non applicable car le document n'est pas produit

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

d. Not produced at all

**Source:**

Site de la Cour des Comptes de Madagascar  
<https://ccomptes.mg/fr/rapports/projet-loi-reglement>  
Texte sur la Cour Suprême précisant la procédure de contrôle de l'exécution budgétaire (Projet de loi de Règlement):  
<https://ccomptes.mg/uploads/Loi2004-036-sur-la-Cour-Supr%C3%AAme1637606847.pdf>

**Comment:**



Rapport non produit jusqu'au moment de l'évaluation pour les raisons suivantes

La Cour des Comptes établit son rapport d'observation au regard du Projet de Loi de règlement pour 2020. Or, d'après Mme Le Greffier (Maitre Voahirana : 261 34 91 426 18) de la Chambre Gouvernance en charge des travaux de contrôle et de la confection du Rapport y afférent, le Projet de loi de Règlement 2020 a été déposé auprès du Greffe de la Cour le 08 février 2023. Or d'après le texte (Loi Organique sur la Cour Suprême) en son Article 377. Dans le cadre du présent contrôle, le Ministre chargé des Finances transmet à la Cour, le projet de loi de Règlement (normalement celui relatif à 2021) appuyé des documents budgétaires et comptables prévus en la matière, au plus tard quatre mois avant la date fixée pour le dépôt dudit projet sur les bureaux du Parlement.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Produced but made available online to the public too late (published after the acceptable time frame)

**Comments:** Ce qui est accessible au public en ce jour est le Rapport 2018. <https://ccomptes.mg/fr/rapports/projet-loi-reglement>. <https://ccomptes.mg/uploads/RAPPORT-SUR-LE-PROJET-DE-LOI-DE-REGLEMENT-POUR-20181638847515.pdf> 2019 est en cours. 2020 vient d'être déposé au greffe du tribunal.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le commentaire du pair examinateur est bien noté. Selon la question AR-1, le premier rapport d'audit publié avant la date limite de recherche de l'OBS 2023 (31 décembre 2022) qui peut être évalué est celui de l'exercice 2020. La réponse existante « d » est maintenue.

**AR-6b. If you selected option "c" or "d" in question AR-6a, 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:**

Non produit de tout jusqu'à la date de l'évaluation (mois de février 2023) car ce rapport doit être établi sur la base de la Loi de Règlement 2020 lequel a été déposé par le MEF auprès du Greffe de la Cour le 08 février 2023.

Les travaux de vérification et confection du rapport nécessite environ quatre mois si l'on se réfère au texte en vigueur en l'occurrence Loi Organique sur la Cour Suprême précisant en son Article 377 précisant que " Dans le cadre du présent contrôle, le Ministre chargé des Finances transmet à la Cour, le projet de loi de Règlement appuyé des documents budgétaires et comptables prévus en la matière, au plus tard quatre mois avant la date fixée pour le dépôt dudit projet sur les bureaux du Parlement."

**Source:**

Loi organique sur la Cour Suprême

<https://ccomptes.mg/uploads/Loi2004-036-sur-la-Cour-Supr%C3%A0me1637606847.pdf>

Lien de présentation des Lois de Règlement au niveau du MEF

[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

Site de la Cour des Comptes de Madagascar

<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

Le Rapport de la Cour est une obligation légale. Elle doit le produire et ne peut pas le garder en interne.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-7. If the AR is produced, please write the full title of the AR.**

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

Loi organique sur la Cour Suprême  
<https://ccomptes.mg/uploads/Loi2004-036-sur-la-Cour-Supr%C3%A0me1637606847.pdf>  
Lien de présentation des Lois de Règlement au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)  
Site de la Cour des Comptes de Madagascar  
<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

Même commentaire que précédent

**Peer Reviewer**

**Opinion:** Agree

**Comments:** RAPPORT SUR LE PROJET DE LOI DE REGLEMENT POUR (Année)

**Government Reviewer**

**Opinion:** Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

b. No

**Source:**

Lien de présentation des Lois de Règlement au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)  
Site de la Cour des Comptes de Madagascar  
<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

Pas de version pour les citoyens car le rapport n'a pas été produit

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.**

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

**Answer:**

a. Yes

**Source:**

<http://www.douanes.gov.mg/>  
<http://www.impots.mg/>  
<http://www.tresorpublic.mg/>  
<http://www.dgfag.mg>

**Comment:**

<http://www.douanes.gov.mg/> (statistiques des recettes douanières)  
<http://www.impots.mg/> (textes sur la législation fiscale)  
<http://www.tresorpublic.mg/> (stratégie sur la gestion de la dette publique)  
<http://www.dgfag.mg> (documents budgétaires, transparence budgétaire)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.**

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

**Answer:**

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

**Source:**

<http://www.douanes.gov.mg/>  
<https://portal.impots.mg/textes/>  
<http://www.tresorpublic.mg/>  
<https://www.dgfag.mg/>

**Comment:**

Tous les documents publiés concernant les finances publiques sont en version PDF ou en HTML

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.**

**Answer:**

d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

**Source:**

<http://www.douanes.gov.mg/>  
<http://www.impots.mg/>  
<http://www.tresorpublic.mg/>  
[http://www.dgfag.mg](http://www.dgfag.mg/)

**Comment:**

Le Format de document considéré comme non lisible: PDF et HTML

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

*GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.*

**Answer:**

b. No

**Source:**

<http://www.douanes.gov.mg/>

<http://www.impots.mg/>  
<http://www.tresorpublic.mg/>  
<http://www.dgfag.mg>

**Comment:**

Même commentaire que précédent

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

**Answer:**

a. Yes

**Source:**

Constitution: publié sur le site de la HCC

<http://www.hcc.gov.mg/wp-content/uploads/2015/09/CONSTITUTION-IV.pdf>

Site de la Cour des Comptes: Contenant : La Loi Organique sur la Cour Suprême (partie concernant la Cour des Comptes) et Loi organique sur les lois de finances (LOLF):

<https://ccomptes.mg/fr/textes/nationaux>

Site du MEF: Loi organique sur les lois de finances (LOLF)

[http://www.mefb.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi\\_organique\\_2004-007\\_LF.pdf](http://www.mefb.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi_organique_2004-007_LF.pdf)

**Comment:**

Sur la Constitution -----

Article 11 alinéa 2 ; "La liberté d'information, quel qu'en soit le support, est un droit. L'exercice de ce droit comporte des devoirs et des responsabilités, et est soumis à certaines formalités, conditions, ou sanctions prévues par la loi, qui constituent des mesures nécessaires dans une société démocratique. "

Articles 75, 84, 86, 90 et particulièrement 92 : procédure en matière d'examen et adoption des lois de finances

Sur la LOCS -----

Dans la partie consacrée à la Cour des comptes, il est précisé les procédures de contrôle juridictionnel des comptes des comptables publics et celles relatives au contrôle de la gestion des ordonnateurs.

Sur la LOLF -----

La LOLF résulte des séries de réformes vers le milieu de l'année 2004. Elle introduit la démarche de performance pour améliorer l'efficacité des politiques publiques qui permet de faire passer

l'État d'une logique de moyens à une logique de résultats. Elle réorganise l'ensemble des procédures et des mécanismes permettant de renforcer le respect du droit budgétaire et comptable, la procédure d'élaboration et de vote des lois de finances, de leur exécution et contrôle (politique, administratif et juridictionnel).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** <https://www.dgfag.mg/wp-content/uploads/2020/05/Recueil-de-texte-FP-web.pdf>

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Le lien supplémentaire fourni par le pair examinateur est bien noté.

**GQ-3. Is there at least one additional law 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.**

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.*

**Answer:**

a. Yes

**Source:**

HCC: Constitution (Loi fondamentale)

<http://www.hcc.gov.mg/wp-content/uploads/2015/09/CONSTITUTION-IV.pdf>

Code des marchés publics

[http://www.sim.mg/images/Ressources\\_Documentations/2017/Code\\_Marches\\_Publics\\_Fev2017.pdf](http://www.sim.mg/images/Ressources_Documentations/2017/Code_Marches_Publics_Fev2017.pdf)

**Comment:**

Sur la Constitution -----

Sous la rubrique DROITS ET DES DEVOIRS CIVILS ET POLITIQUES

Article 10 - Les libertés d'opinion et d'expression, de communication, de presse, d'association, de réunion, de circulation, de conscience et de religion sont garanties à tous et ne peuvent être limitées que par le respect des libertés et droits d'autrui, et par l'impératif de sauvegarde de l'ordre public, de la dignité nationale et de la sécurité de l'Etat.

Article 11 alinéa 2 La liberté d'information, quel qu'en soit le support, est un droit. L'exercice de ce droit comporte des devoirs et des responsabilités, et est soumis à certaines formalités, conditions, ou sanctions prévues par la loi, qui constituent des mesures nécessaires dans une société démocratique.

Sur le Code des marchés publics -----

Article5.-Principes généraux régissant les marchés publics : "Quel que soit leur montant, les marchés publics respectent les principes de liberté d'accès à la commande publique, d'égalité de traitement des candidats et de transparence des procédures"

**Peer Reviewer**

Opinion: Agree

**Comments:** À ce stade il ya aussi : - CHARTE RELATIVE A L'ACCÈS A L'INFORMATION ET AU PARTAGE DE CONNAISSANCES:

[https://www.csi.gov.mg/wp-content/uploads/2014/05/Charte\\_acces-l-information\\_Version-finale.pdf](https://www.csi.gov.mg/wp-content/uploads/2014/05/Charte_acces-l-information_Version-finale.pdf) - Projet de Loi portant sur l'accès à

l'information à caractère public : [https://www.unodc.org/documents/corruption/WG-Prevention/Art\\_13\\_Participation\\_of\\_society/Madagascar.pdf](https://www.unodc.org/documents/corruption/WG-Prevention/Art_13_Participation_of_society/Madagascar.pdf) -

<https://www.dgfa.mg/2021/08/04/transparence-budgetaire-un-progres-sur-laccessibilite-des-citoyens-aux-informations-budgetaires/>

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Les références supplémentaires fournies par le pair évaluateur sont bien notées.

**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)?

**GUIDELINES:**

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

**Answer:**

a. Yes, administrative units accounting for all expenditures are presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Présentation des dépenses par unité administrative

Livre 1 TOME 2: Annexe 6 : Dépenses par Service

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

ANNEXE 4: TOME 2 Livre 1

Exemple: Au niveau du Sénat

Prévision de dépenses pour la "Gestion opérationnelle des missions des parlementaires du Sénat"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Oui, je suis d'accord avec la note "a". Toutefois, la classification des dépenses par classification fonctionnelle est disponible dans le Tome II, livre 1, page 292: "STRUCTURE DU BUDGET SUIVANT LA NOMENCLATURE FONCTIONNELLE"

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%202\\_LIVRE1\\_LFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%202_LIVRE1_LFI%202023.pdf)

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Alors que le PDF qu'il cite fait partie de la LFI (et non du PLF), le même tableau existe à la page 292 du Tome II, livre 1 qui a été publié avec le projet de budget:

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

**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?**

**GUIDELINES:**

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>



COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

**Answer:**

a. Yes, the functional classification is compatible with international standards.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Comparaison avec COFOG:

<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the functional classification is compatible with international standards.

**Comments:** Je ne suis pas d'accord avec la note du chercheur. La note devrait être "a" étant donné que la classification fonctionnelle a été élaborée avec l'assistance technique du FMI. La classification fonctionnelle du Budget de Madagascar est conforme au norme du FMI:

<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf> Le document relatant la classification fonctionnelle est disponible dans le Tome II, livre 1, page 292: "STRUCTURE DU BUDGET SUIVANT LA NOMENCLATURE FONCTIONNELLE"

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%202\\_LIVRE1\\_LFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%202_LIVRE1_LFI%202023.pdf)

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Le tableau des dépenses fonctionnelles de la page 292 du Tome II, livre 1 du \*PLF\* ([http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)) est en effet compatible avec COFOG. La réponse est donc révisée de « b » à « a ».

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

**GUIDELINES:**

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

**Answer:**

a. Yes, expenditures are presented by economic classification.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Dans TOME 2 Livre 1 : regroupement de dépenses par nature

Annexe 4: Opérations courantes hors soldes, opérations courantes de soldes, etc.

**Peer Reviewer**

Opinion: Agree

**Government 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?

**GUIDELINES:**

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

**Answer:**

a. Yes, the economic classification is compatible with international standards.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Annexe 4: Opérations courantes hors soldes, opérations courantes de soldes, etc.

Dans TOME 2 Livre 1 : regroupement de dépenses par nature compatible avec certaines classifications indiquées par les normes internationales (<https://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> en Page 63 et suivante)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

**Answer:**

a. Yes, programs accounting for all expenditures are presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Dans TOME 2 Livre 1, Après le grand Tableau de Synthèse des différents cadres budgétaires, on voit que les dépenses sont présentées par Ministère/Institution Missions et Programmes

Par exemple le Programme 138 Appui à la gouvernance et à l'Etat de droit (Au niveau de la Présidence de la République) rencontré en 2021 se poursuit donc jusqu'en 2023

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

**Answer:**

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Dans TOME 2 Livre 1 (Annexe 4) respectant les 3 types de classification (administrative, fonctionnelle et économique), les estimations de dépenses sont présentées pour LFR 2022, LFI 2023, Prévision 2024 et Prévision 2025

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?**

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Au regard des précédentes observations ces 3 types de classifications avaient été respectées

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

**Answer:**

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Même observation et commentaire que précédemment (TOME 2 Livre 1 - Annexe 4)

Peer Reviewer

Opinion: Agree

Government 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?**

**GUIDELINES:**

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

**Answer:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Dans le Corps du Projet de Loi (Page 6 du document mais page 8 du défilement PDF)

III- ORIENTATIONS BUDGETAIRES DE LA LOI DE FINANCES 2023

III.1- RECETTES

III.1.1- IMPOTS

Une estimation individuelle pour les recettes fiscales attendues (dont TVA) est fournie pour l'année budgétaire 2023. Exemple TVA: 1 643,66 Milliards d'Ariary.

Étant donné que la catégorie « Impôt sur les revenus » n'est pas ventilée en catégories plus spécifiques et représente plus d'un quart des recettes fiscales, Note B

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Comments:** La note devrait être "a" car tous les recettes sont détaillées dans le tableau mentionné par le chercheur. L'impôt sur les revenus ne peut être ventilé car il représente le montant de l'impôt payé par les société ayant un chiffre d'affaire dépassant les 200 000 000 Ariary (assujetti au TVA) . Au dessus de ce seuil, on parle d'impôt synthétique. Donc, tous les impôts sont détaillés dans ce tableau.

**Researcher Response**

Note A D'accord avec le commentaire du gouvernement. En effet, par définition des « Impôts sur les revenus », ce sont les impôts touchant aux personnes réalisant un chiffre d'affaire supérieur ou égal à 200 millions Ariary. lien : [http://www.impots.mg/public/upload/pdf/IR2022\\_417.pdf](http://www.impots.mg/public/upload/pdf/IR2022_417.pdf)

**IBP Comment**

À la lumière des commentaires du chercheur et de l'évaluateur gouvernemental, la réponse est révisée de « b » à « a ».

**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?**

**GUIDELINES:**

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

**Answer:**

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

**• Annexe Tome 1 : Document de performance**

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**• Annexe Tome 2 : Document budgétaire - Livre 1**

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**• Annexe Tome 2 : Document budgétaire - Livre 2**

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**• Annexe Tome 3 : Cadre à Moyen terme**

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

D'après les recettes non fiscales de l'Annexe 13 du TOME 2 Livre 1 on trouve pour l'année budgétaire:

- Dividendes
- produits d'immobilisations financières
- Redevances
- Produits des activités, de services et autres

**Peer Reviewer**

Opinion: Agree

**Government 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)?**

**GUIDELINES:**

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

**Answer:**

a. Yes, multi-year estimates of revenue are presented by category.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

TOME 2 Livre 1 Annexes 3, 5 les recettes sont prévues pour plusieurs années même si elles ne sont pas individualisées

**Peer Reviewer**

**Opinion:** Agree

**Government 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)?**

**GUIDELINES:**

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented*

for a multi-year period.

**Answer:**

c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Dans les Annexes 3 et 5 de TOME 2 sur les ressources, la présentation pluriannuelle est faite sans toutefois indiquer les ressources individuelles.

Pour les ressources individuelles sur la matière fiscale, la présentation est limité à LFR 2022 et LFI 2023. (Cf. document suivant)

Dans le Corps du Projet de Loi (Page 6 du document mais page 8 du défilement PDF)

III- ORIENTATIONS BUDGETAIRES DE LA LOI DE FINANCES 2023

III.1- RECETTES

III.1.1- IMPOTS

Une estimation individuelle pour les recettes fiscales attendues (dont TVA) est fournie pour l'année budgétaire 2023 et LFR 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

**Comments:** Je ne suis pas d'accord car les prévision des recettes pour au moins deux ans à venir sont disponibles dans: -TOME I: Tableau des Opérations Globales du Trésor, page 27 du défilement PDF

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%201\\_LFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%201_LFI%202023.pdf) - TOME I, page 15 pour le défilement PDF (Recettes douanières)

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%201\\_LFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%201_LFI%202023.pdf)

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Il y a une ventilation des recettes douanières pour les exercices 2024-2025 à la page 10 du TOME I (au lieu de la page 15), mais la liste des recettes totales pour les exercices 2024-2025 à la page 21 (au lieu de la page 27) ne ventile pas les recettes fiscales, qui représentent plus d'un tiers des recettes totales. La réponse est révisée de « d » à « c » pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays.

**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?**

**GUIDELINES:**

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the entire budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the entire budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.*

**Answer:**

c. Yes, one of the three estimates related to government borrowing and debt are presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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- Annexe Tome 1 : Document de performance

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- Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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- Annexe Tome 2 : Document budgétaire - Livre 2

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- Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Illustration

I. Montant des nouveaux emprunts nets requis pendant toute l'année budgétaire (2023): Fournie partiellement (Sans préciser les emprunts intérieurs)

Dans ANNEXE 10 : Dettes publique ( PLAN D'EMPRUNT EXTERIEUR 2023 fourni par le MEF à titre indicatif):

Le total des emprunts extérieurs s'élèvera à 16 902 milliards d'Ariary pour financer : l'agriculture, l'énergie, le soutien budgétaire, l'infrastructure, le social, le multi secteur et les autres.

II Charge totale de la dette de l'administration centrale à la fin de l'année budgétaire (2023)

ESTIMATION NON FOURNIE

III. Paiements d'intérêts sur l'encours de la dette pour l'ensemble de l'exercice budgétaire (2023) : ESTIMATION FOURNIE

Dans le corps de la loi de finance (PLFI et LFI), Partie III . Dette publique :

Le service de la dette extérieure (Mêmes information que dans l'Annexe 10 de TOME 2): 1 008,8 milliards d'Ariary dont :

1. En principal 702,2 milliards d'Ariary,
2. En intérêt 306,6 milliards d'Ariary (1)

La charges de la dette intérieure pour l'année 2023 sont évaluées à 335,5 milliards d'Ariary (2). Le taux d'intérêt moyen pondéré global servi sur les

titres émis par le Trésor Public est estimé à 9,0%.

Dans l'article 6 sur les dispositions des lois : intérêt de la dette de l'année budgétaire est confirmé à (1) + (2) = 642,1 milliards d'Ariary

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Comments:** Je ne suis pas d'accord. la note devrait être "a" étant donné que tous les informations relatives à la dette sont disponibles dans l'Annexe 10 du tome II: - Les nouveaux emprunts intérieurs sont disponible dans le tableau de la page 436 du TOME II. Les emprunts extérieurs sont disponible dans la page 437 du même document - L'encours total de la dette est disponible dans la page 440 du document - Pour ce qui est du paiement des intérêts, cette information est disponible dans le tableau Service de la dette, page 439.

**Researcher Response**

Note inchangée « C » L'encours total de la dette est disponible dans la page 440 du document, comme cité par le "Gouvernement review". Toutefois, il manque des informations à jour pour les raisons ci-après : - Il ne concerne que l'encours extérieur (absence d'informations sur les encours intérieurs) - C'est une situation de fin juin 2022 et non pour l'année budgétaire (2023) exigé par la question

**13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:**

**Answer:**

The interest payments on outstanding debt for the budget year

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

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• Annexe Tome 2 : Document budgétaire - Livre 1

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Même commentaire que précédent

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Les trois éléments devraient être coché conformément à mon commentaire de la précédente question

#### Researcher Response

2 éléments car on ne trouve que le SERVICE DE LA DETTE EXTERIEURE (page 439) en ce qui concerne les "The central government's total debt burden at the end of the budget year" (ou Charge totale de la dette de l'État à la fin de l'exercice budgétaire)

#### IBP Comment

Étant donné que les nouveaux emprunts nets pour l'exercice 2023 ne sont que partiellement fournis (selon le commentaire du chercheur au Q13), la réponse « The amount of net new borrowing required during the budget year » est désélectionnée.

#### 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.)"

#### GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

#### Answer:

d. No, information related to composition of total debt outstanding is not presented.

#### Source:

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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- Annexe Tome 1 : Document de performance

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- Annexe Tome 2 : Document budgétaire - Livre 1

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- Annexe Tome 2 : Document budgétaire - Livre 2

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- Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Aucune présentation en FIN D'ANNE budgétaire de ce type d'information

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

**Comments:** Bien que les informations relatives aux taux d'intérêts et à l'échéance de la dette n'y figurent pas dans l'annexe 10 du TOME II, il est toutefois mentionné la nature intérieure et/ou extérieure de l'encours de la dette (page 440 de la TOME II). Donc, note C.

**Researcher Response**

Dans page 440, l'intitulé du tableau est ENCOURS DE LA DETTE EXTERIEURE DU GOUVERNEMENT CENTRAL ET PRETS GARANTIS A JUIN 2022. Il ne concerne pas l'année budgétaire 2023

**14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:**

**Answer:**

None of the above

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

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• Annexe Tome 2 : Document budgétaire - Livre 1

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• Annexe Tome 2 : Document budgétaire - Livre 2

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Voir précédent

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** La case "que la dette soit intérieure ou extérieure" devrait être cochée car cette information figure dans la page 440 du TOME II.

## Researcher Response

Note D dans précédente Réponse Dans page 440, l'intitulé du tableau est ENCOURS DE LA DETTE EXTERIEURE DU GOUVERNEMENT CENTRAL ET PRETS GARANTIS A JUIN 2022.

### 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.)"

#### GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

#### Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

#### Source:

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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- Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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- Annexe Tome 2 : Document budgétaire - Livre 1

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- Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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- Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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#### Comment:

Cf. TOME 3 CADRAGE MACRO-BUDGETAIRE 2023-2025

Pour le PIB nominal, taux de croissance du PIB, taux d'inflation

Dans le corps de la Projet de loi, taux d'intérêt dette intérieur 9,1%

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:**

**Answer:**

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

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• Annexe Tome 2 : Document budgétaire - Livre 1

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• Annexe Tome 2 : Document budgétaire - Livre 2

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Information beyond the core element: taux de pression fiscale de 12,1% dans CADRAGE MACRO-BUDGETAIRE 2023-2025 de TOME 3

**Peer Reviewer**

**Opinion:** Agree

**Government 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.)"

**GUIDELINES:**

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).
- The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

**Answer:**

d. No, information related to different macroeconomic assumptions is not presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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- Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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- Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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- Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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- Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Malgré la présentation du cadrage macroéconomique (TOME 3), aucune analyse de sensibilité n'a été fournie.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** je ne suis pas d'accord car on trouve dans le TOME II, page 457 "Impacts budgétaires des nouvelles mesures". Les impacts au niveau des recettes y figurent.

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien reçu. Les chiffres qu'il cite relèvent davantage de la question 18 ("Le Projet de budget de l'exécutif ou tout autre document budgétaire annexe présente-t-il des informations, au moins pour l'année budgétaire, qui montrent comment les nouvelles propositions politiques, par opposition aux politiques existantes, affectent les recettes ?") que des analyses de sensibilité demandées dans cette question. La réponse existante "d" est conservée.

**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?**

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

**Answer:**

b. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

TOME 2 Livre 1 Annexe 11 IMPACT BUDGETAIRE DES NOUVELLES MESURES DANS LA LF 2023

Un tableau présente juste quelques mesures sur les recettes sans faire des commentaires sur les variations indiquées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

**Comments:** Je ne suis pas d'accord. La note devrait être "a" car dans l'exposé des motifs de la Loi de Finances 2023 montre "L'orientation globale de la LF", c'est une discussion narrative présentant les nouvelles politiques engagées par le Gouvernement, ainsi que les perspectives de dépenses y afférentes. Projet de Loi n°017/2022 portant Loi de Finances pour 2023 / Exposé des motifs

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**Researcher Response**

Note B D'accord avec la nouvelle politique dans l'exposé des motifs, mais on demande des estimations chiffrées de ces politiques

**IBP Comment**

À la lumière de la réponse du chercheur à l'examen, la réponse existante de « b » est maintenue.

**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?****GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

*Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.*

*Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.*

*The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.*

**Answer:**

b. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

**Source:**

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**• Annexe Tome 1 : Document de performance**

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**• Annexe Tome 2 : Document budgétaire - Livre 1**

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**• Annexe Tome 2 : Document budgétaire - Livre 2**

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**• Annexe Tome 3 : Cadre à Moyen terme**

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Dans TOME 2, Annexe 11 Livre 1

IMPACT BUDGETAIRE DES NOUVELLES MESURES DANS LA LF 2023

Portant sur les recettes , sans illustrations sur les variations indiquées

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

**Comments:** Je ne suis pas d'accord. La note devrait être "a" car l'impact de ces nouvelles mesures au niveau des recettes sont disponible dans le TOME II, page 457, Impact budgétaire des nouvelles mesures.

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Étant donné que le tableau de la page 457 du TOME II, Livre 1 ne comprend pas de discussion narrative, la réponse existante de « b » est maintenue.

**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)?**

**GUIDELINES:**

*Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.*

**Answer:**

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Cf. TOME 2 Livre 1, Annexes 4 et 6 présentant les dépenses estimées sur la LFR 2022 pour toutes les classifications sus-évoquées

**Peer Reviewer**

**Opinion:** Agree

**Government 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)?**

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

a. Yes, programs accounting for all expenditures are presented for BY-1.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1  
TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2  
TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
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• Annexe Tome 3 : Cadre à Moyen terme  
TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

La présentation de BY-1 (LFR 2022) est identique à celle de l'année budgétaire ciblée (2023)

**Peer Reviewer**

**Opinion:** Agree

**Government 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?**

*GUIDELINES:*

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

**Answer:**

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

**Source:**

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[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance  
TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 1  
TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2  
TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme  
TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

TOME 2, Livre 1 Annexe 4  
La présentation mise-à-jour pour BY-1 est fait en utilisant les chiffres de la LFR 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government 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)?**

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

**Answer:**

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Présentation limitée à By-1

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

**Comments:** Je ne suis pas d'accord. La note devrait être "C" car les estimation AB-2 sous classification économique sont disponible dans le TOME I, Opération Globale du Trésor, page 27 du défilement

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%201\\_LFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%201_LFI%202023.pdf)

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté (bien que le tableau correspondant se trouve à la page 21 du pdf du TOME I). La réponse a été révisée de « d » à « c ».

**22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:**

**Answer:**

Economic classification

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

**• Annexe Tome 1 : Document de performance**

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

**• Annexe Tome 2 : Document budgétaire - Livre 1**

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE1_PLFI%202023.pdf)

**• Annexe Tome 2 : Document budgétaire - Livre 2**

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%202%20-%20LIVRE2_PLFI%202023.pdf)

**• Annexe Tome 3 : Cadre à Moyen terme**

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Présentation limitée à BY-1

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** La Classification économique devrait être coché car disponible dans le TOME I, Tableau des Opérations Globales du Trésor

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. La réponse a été révisée de « None of the above » à « Economic classification ».

**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)?**

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*



**A note for francophone countries:** "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

d. No, expenditures are not presented by program for BY-2 and prior years.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Présentation limitée à BY-1

**Peer Reviewer**

**Opinion:** Agree

**Government 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?**

**GUIDELINES:**

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

**Answer:**

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Présentation limitée à BY-1

**Peer Reviewer**

**Opinion:** Agree

**Government 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)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

TOME 2 Annexe 3 ( Synthèse Prévision Recettes ) :  
Les recettes fiscales et no fiscales sont présentées pour LRF 2022

**Peer Reviewer**

**Opinion:** Agree

**Government 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)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

c. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

La présentation individuelle dans le Corps du projet de loi concerne uniquement l'année 2023.

En revanche, les recettes ne sont pas individualisées dans les autres documents de support , TOME 2 notamment

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Comments:** Je ne suis pas d'accord car les sources de revenus (impôts, douanes et Recettes non fiscales) pour AB-1, AB-2 sont disponible dans le TOME I, Tableau des Opérations Globales du Trésor, Page 27 du défilement PDF

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%201\\_LFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/lfi2023/TOME%201_LFI%202023.pdf)

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien noté. Le Tableau 3 à la page 21 du PDF du TOME 1 fournit les chiffres de recettes pour 2022 et 2021, mais ils ne sont pas bien ventilés. La réponse est révisée de "d" à "c".

**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?**

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

TOME 2 Annexe 5 les recettes prévisionnelles ont été mises à jour par LFR 2022

**Peer Reviewer**

**Opinion:** Agree

**Government 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)?**

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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**• Annexe Tome 1 : Document de performance**

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**• Annexe Tome 2 : Document budgétaire - Livre 1**

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**• Annexe Tome 2 : Document budgétaire - Livre 2**

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**• Annexe Tome 3 : Cadre à Moyen terme**

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Les estimations ont été limitées à BY-1 pour les recettes

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Comments:** De même que la précédente question, les recettes par catégories (impôts, douanes, RNF) pour AB-2 sont disponible dans le tableau des Opérations Globales du Trésor

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Le Tableau 3 à la page 21 du PDF du TOME 1 fournit les chiffres de recettes pour 2021 par catégorie. La réponse est révisée de "b" à "a".

**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)?****GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

c. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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**• Annexe Tome 1 : Document de performance**

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**• Annexe Tome 2 : Document budgétaire - Livre 1**

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Au delà de BY-1 aucune prévision de revenus

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**Comments:** De même que les questions précédentes, les sources de revenus AB-2 sont disponible dans TOME I, tableau des OGT, page 27 du défilement

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Le Tableau 3 à la page 21 du PDF du TOME 1 fournit les chiffres de recettes pour 2022 et 2021, mais ils ne sont pas bien ventilés. La réponse est révisée de "d" à "c".

**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?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Les estimations sont limitées à BY-1

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"**

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

**GUIDELINES:**

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- *total debt outstanding at the end of BY-1;*
- *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.*

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.*

**Answer:**

a. Yes, information beyond the core elements is presented for government debt.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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- Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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- Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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- Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

TOME 2, Annexe 14 Stratégie de la Dette a Moyen-Terme:

I. Encours total de la dette à la fin de l'AB-1 (2022): Page 9: La dette du Gouvernement Central projetée à fin Décembre 2022 est estimée à MGA 24 360,8 milliards ;

II. Montant des nouveaux emprunts nets requis pendant AB-1(2022): (Page 8): III. Réalisation des tirages sur emprunt public extérieur et intérieur : Tableau 3: Réalisation de tirages sur emprunt public pour 2022(en pourcentage et en montant);

III. Paiements d'intérêts sur la dette (Par rapport à l'année 2022, où le montant total du service de la dette extérieure était à 630,6 milliards d'Ariary);

IV. Les taux d'intérêt sur les titres de créance : (Page 9) Le taux d'intérêt moyen pondéré

de la dette totale est de 1,9% dont 0,9% dette extérieure, 7,1% Dette intérieure;

V. Profil d'échéance de la dette : Exemple de l'emprunt intérieur => l'Etat pourra envisager d'émettre de nouveaux titres à plus longue maturité (jusqu'à 10 ans).

VI. Dette intérieure ou extérieure: expliquée par rapport aux ressources potentielles attendues et le taux d'intérêt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?**

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

**Answer:**

d. No actual data for government debt are presented in the budget or supporting budget documentation.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme  
TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023  
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**Comment:**

La présentation s'arrête au BY-1

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"**

**(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"**

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

*Please provide in the comments a list of all known extra-budgetary funds.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

S'agissant des fonds extrabudgétaires la situation financière des caisses de retraite publiques entre 2010 et 2023 prév en ANNEXE 18 de TOME 2 Livre2.

En revanche les Fonds spéciaux des chefs des institutions ne sont pas indiqués.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?**

*GUIDELINES:*

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

**Answer:**

b. No, central government finances are not presented on a consolidated basis.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

**Answer:**

c. Yes, estimates of some but not all intergovernmental transfers are presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Dans ANNEXE 16 de TOME2 Livre 1 une liste des subventions destinées aux communes a été établie concernant les Centres de santé de base,

Ecoles Primaires Publiques et le Secrétaire d'Etat Civil. Malgré cela aucune information complémentaire n'a été fournie par exemple sur la clé de répartition de ces subventions.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

**Comments:** La réponse devrait être "b" étant donné que l'Annexe16 de la TOME II relate la répartition de tous les transferts vers les communes, il manque simplement la description narrative.

**Researcher Response**

Note C maintenue. Les transferts pour les régions n'ont pas été présentés alors qu'elles sont censées bénéficier aussi des transferts. Cf lien: <https://www.madagascar-tribune.com/Hausse-des-subsidations-pour-les-communes-et-les-regions.html>

**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 budget policies on different groups of citizens, for at least the budget year?**

**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

**Answer:**

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Aucune présentation de dépenses autres que les classifications classiques (administrative, fonctionnelle et économique) pour illustrer l'impact financier des politiques sur les différents groupes de citoyens, au moins pour l'exercice budgétaire.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:**

**Answer:**

None of the above

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

aucune présentation de dépenses (par sexe, par âge, par revenu ou par région) pour illustrer l'impact financier des politiques sur les différents groupes de citoyens, au moins pour l'exercice budgétaire.

**Peer Reviewer**

**Opinion:** Agree

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

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

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

*Please provide in the comments a list of all known public corporations.*

**Answer:**

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Dans le TABLEAU DE REPARTITION PAR INSTITUTIONS ET MINISTERES (Page 292 du Projet de Loi 2023) et en Annexe 4 dans TOME 2 Livre 1, il n'y a pas de numérotation de page mais dans la liste de première page des dépenses, il a été prévu des budget pour les RPI, Biens et services, Indemnités, Transfert, sans aucune discussion narrative.

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

**Government 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.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

**Answer:**

d. No, information related to quasi-fiscal activities is not presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Aucune information présentée sur les opérations quasi-fiscal

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

**Answer:**

d. No, information related to financial assets is not presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Dans Annexe 15 de TOME 2 Livre 2, la liste des participations de l'Etat aux diverses Entreprises date de 2021 et ne prévoit pas les actions envisagées pour l'année budgétaire: cessions/achats des actions etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for all financial assets.

**Comments:** Je ne suis pas d'accord, la note devrait être "a" car l'Annexe 15, TOME II présente à la fois: - La liste tous les actifs financiers détenus l'Etat, - La part de l'Etat dans ces entreprises (soit une estimation de la valeur de l'actif), mais également - Le capital social des entreprise Donc au-delà des informations de base



#### IBP Comment

Le commentaire de l'examinateur du gouvernement est bien noté. Comme le note le chercheur, les chiffres présentés en annexe 15 ne concernent pas l'année budgétaire 2023, mais plutôt les années antérieures. La réponse existante "d" est conservée.

**40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?**

**(The core information must include a listing of the assets by category.)**

#### GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

#### Answer:

d. No, information related to nonfinancial assets is not presented.

#### Source:

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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#### Comment:

Même commentaire que par le passé

Les documents budgétaires présentent généralement les opérations de flux, comptabilisés dans les comptes des charges et produits ainsi que quelques comptes d'immobilisation. Aucune situation des stocks n'a été présenté, sauf les emprunts qui se trouvent en passif.

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

**Answer:**

d. No, estimates of expenditure arrears are not presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Les estimations des arriérés de dépenses ne sont pas présentées

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Les arriérés de paiement étaient toujours rappelés, notamment leurs paiements aux termes des articles 1er et 2 de l'arrêté n°9939/2019 - MEF/SG/DGT/DCP/SRCF/SP-CIRSAP du 15 mai 2019. Chaque circulaire budgétaire les mentionne, MAIS les arriérés ne sont pas chiffrés. Les circulaires d'exécution budgétaire sont disponibles au : <https://www.dgfag.mg/circulaires/>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

**Comments:** La réponse devrait être "b" car l'estimation des arriérés est disponible dans le TOME 1, page 27, Opérations Globales du Trésor. Toutefois aucune description narrative y est incluse.

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%201_PLFI%202023.pdf)

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Les informations présentées dans le TOME 1 « Opérations Globales du Trésor » portent sur les variations des arriérés plutôt que sur le solde total. Afin de garantir l'application cohérente de la méthodologie de l'OBS dans tous les pays, la réponse existante « d » est conservée.

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, for at least the budget year?

(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.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Sur les passifs contingents:

Dans les dispositions spéciales du Projet de loi ( article 17), aliéna 2: il a été prévue que "le montant maximal des garanties sur emprunt susceptibles d'être accordées par l'Etat est fixé

à 150 milliards d'Ariary. En contrepartie de la garantie octroyée, le Trésor Public est autorisé à percevoir auprès de tous les nouveaux bénéficiaires de garantie une commission de garantie".

Toutefois, aucune information n'a été fournie sur au moins les secteurs d'activités ciblés pouvant bénéficier ces garanties.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Compléments: les Garanties publiques au titre de 2021 étaient : 6.542.737,47 \$ (Tableau n°11. Madagascar), MAIS Pas de détails mentionnés sur les destinataires (FMI Rapport, 2022, page 39): <https://www.imf.org/-/media/Files/Publications/CR/2022/French/1MDGFA2022003.aspx> Aucune mention également pour les années 2022 et 2023. Voir également: [https://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME\\_1.pdf](https://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/TOME_1.pdf)

**Government Reviewer**

**Opinion:** Agree

**43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?**

**(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)**

**GUIDELINES:**

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances*

**Answer:**

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

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Les projections jusqu'à 10 ans de l'évolution future du passif retrouvé dans l'Analyse de la viabilité de la dette (ADV) publique. -----

Dans l'ANNEXE 10 de TOME II Livre 1 sur le titre 4.2. AVD Publique :

Il a été précisé que "... Après 2027, il connaîtrait une baisse progressive au fil des six années suivantes (jusqu'en 2033).

L'accroissement de ce ratio, durant les cinq prochaines années, pourrait être expliqué par une augmentation des recettes publiques moins importante que celle du service de la dette publique totale. A contrario, la baisse progressive qui s'en suit pourrait être le résultat (i) de la hausse du taux de pression fiscale, et (ii) d'un éventuel cycle de désendettement graduel suite au cycle d'endettement estimé adéquat à l'atteinte d'un taux croissance réel de 7,5% en 2026.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?**

**GUIDELINES:**

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

**Answer:**

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Dans le corps du Projet de Loi: EQUILIBRE GENERAL DE LA LOI DE FINANCES POUR 2023 (page296)

- FCV ou Fonds de contre-valeur (C A D R E I V OPERATIONS GENERATRICES DE FCV ET ASSIMILEES)

Ces fonds sont repris dans l'ANNEXE 12 de TOME 2 Livre 2 en termes de dépenses d'investissement sur FCV par un Tableau indiquant les bailleurs et les projets y afférents.

**Peer Reviewer**

**Opinion:** Agree

**Government 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.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

**Answer:**

d. No, information related to tax expenditures is not presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

TOME 2 Livre 2 et Annexe 17 : EVALUATION DES DEPENSES FISCALES

Fournissant des informations sur la réalisation 2021 sans aucune informations sur les éléments capitaux au titre de l'année budgétaire (2023):

- une déclaration d'intention ou une justification politique ;
- une liste des bénéficiaires visés ; et
- une estimation des revenus perdus

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Dans la Loi n°2022-015 portant Loi de finances pour 2023, NOus avons une énumération des objets ayant bénéficié d'exonération, Mais aucune mention Chiffrée: o Exclusion de l'assiette de l'IR des produits résultant de la réévaluation des immeubles de placement et des actifs biologiques sous réserve de certaines conditions ; o Affranchissement à l'IR des revenus réalisés par les sociétés coopératives, l'union des coopératives et la fédération des coopératives - Imposition des membres puisque la coopérative est le prolongement des activités de ses membres ; o Possibilité d'imputation des crédits d'impôts pour les règlements ultérieurs des droits de même nature issus des déclarations périodiques ou d'une notification définitive ; o Affranchissement à l'Impôt sur les revenus des capitaux immobiliers (IRCM) des intérêts sur prêts accordés par les membres ou sur les emprunts contractés par les membres à la société coopérative ; o Extension des charges pouvant bénéficier l'application d'une réduction d'impôt de 2% pour les contribuables soumis au régime de l'impôt synthétique aux : ■ charges patronales versées à la CNaPS/Organisme assimilés ; ■ dépenses liées à toute forme de couverture sanitaire payées par l'employeur au profit de tous ses salariés dans la limite de 5p.100 de la masse salariale ; ■ des cotisations effectuées par les entreprises limitées à 1p.100 de la masse salariale, versées au profit du Fonds National pour le financement de la formation professionnelle à Madagascar ; o Exonération à la TVA de l'importation et la vente des matériels et équipements pour les cimenteries ; o Exonération à la TVA des matériels et équipements pour la mise en place des unités industrielles de transformation et agroalimentaire dans le cadre de l'ODOF et sur décision prise en Conseil des Ministres ; o Exonération à la TVA de l'importation de matériels et équipements spécifiques non disponibles localement pour la mise en place des complexes hôteliers et touristiques sur décision prise en Conseil des Ministres ; o Exonération à la TVA des matériels et équipements en vue de la mise en place des parcs d'attraction dont les parcs aquatiques sur décision prise en Conseil des Ministres ; o Exonération à la TVA des animaux d'attraction sur décision prise en Conseil des Ministres. o Exonération à l'IR pour les écoles confessionnelles désintéressées.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

La référence supplémentaire fournie par le pair examinateur est bien notée.

**46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?**

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

**Answer:**

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Les ressources affectées ont été prévues dans l'Annexe 4 du TOME 2 Livre 1 :

Ce sont par exemple les 20 DTI (Droits et Taxes Importation), 30 TVA (Taxes sur les Valeur Ajoutée), etc. Cependant, aucune discussion narrative y afférente n'a été présenté.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** EN PRINCIPE: Le principe budgétaire de l'Universalité interdit l'Affectation d'une recette particulière à une dépense particulière. La non-affectation interdit l'affectation d'une recette particulière à une dépense particulière. Dans le cadre de la nouvelle loi organique, le principe d'universalité est réaffirmé et renforcé (En effet, l'alinéa 7 de l'article 5 dispose que l'affectation totale ou partielle à une autre personne morale de droit public d'une ressource établie au profit de l'Etat ne peut résulter que d'une disposition de loi de finances). CEPENDANT; il y a exception dont: LF 2023 (Loi n°2022-15, page 53) - SECTION III: AFFECTATION DU PRODUIT DE LA TAXE SPECIALE - Article 03.02.03.- « Le produit de la taxe spéciale sur les boissons alcooliques et les tabacs manufacturés est perçu au profit du Fonds National pour la Promotion et le Développement de la Jeunesse des Sports et des Loisirs (FNPDJSL) ou TAFITA, de l'Office National de Lutte Antitabac (OFNALAT) et du Fonds Loharano Otrika Vola ho an'ny Kolontsaina (LOVAKO), à raison de : - 70% au profit du FNPDJSL ; - 20% au profit de l'OFNALAT ; - 10% au profit de LOVAKO. »

**Government 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?**

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show



how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

a. 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.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Sur la liaison entre le budget proposé (à la fois les nouvelles propositions et les politiques existantes) et les objectifs politiques du gouvernement pour l'année budgétaire -----

Dans le corps de la loi de finances (Exposée des motifs, page 1 à 18) le budget 2023 est élaboré à partir d'un Plan Emergence Madagascar (PEM) précisé dans les ORIENTATIONS GLOBALES (Vision, 13 vélorano etc.)

Dans le dernier paragraphe, il est indiqué même que : "Les orientations stratégiques de la Loi de Finances Initiale 2023 sont donc parfaitement en ligne avec le PEM".

**Peer Reviewer**

**Opinion:** Agree

**Government 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)?**

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a

narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203\\_PLFI%202023.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/TOME%203_PLFI%202023.pdf)

**Comment:**

Dans TOME 1 Annexe 2 (Document de Performance), les principaux produits prévus par la loi rectificative 2022 (réajustés) ont été repris uniquement pour l'année budgétaire (non multi-période) même si ces produits sont supposés être en lien avec les objectifs de développement nationaux et internationaux (ODD).

Par ailleurs, dans TOME 3 CADRAGE MACRO-BUDGETAIRE 2023-2025, les objectifs macroéconomiques et financiers ont été prévus, en indiquant seulement que la croissance économique à moyen terme sera fortement soutenue par la contribution du secteur privée aux investissements et l'effort attendu du Gouvernement sur la réalisation des projets PEM

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. 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.

**Comments:** La note devrait être "a" car les objectifs du gouvernement sont retracés dans l'"exposé des motifs" de la Loi de Finances 2023 (donc avec discussion narrative). Ces objectifs sont ensuite traduits sous forme de budget dans le TOME II, livre 1, Document budgétaire (présentation du budget par institutions et Ministères, pluriannuel)

**Researcher Response**

Il y a ici un point de discorde sur la manière d'interpréter la question le mot clé "Discussion narrative" pour expliquer le lien entre la politique et le budget. Pour nous, la discussion doit se faire à chaque document présenté dans les documents de support afin de confirmer le lien. Tandis que l'exposé des motifs retrace les orientations budgétaires du gouvernement au regard de la situation socio-économique qui prévaut.

**IBP Comment**

À la lumière de la réponse du chercheur à l'examen, la réponse existante de « d » est maintenue.

**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?**

**GUIDELINES:**

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure.

Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

*Inputs* - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

*Outputs* - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

*Outcomes* - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

**Answer:**

d. No, nonfinancial data on inputs are not presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Dans TOME 1 (Document de Performance), il est fait seulement référence aux documents de performance par Institution et Ministère (sans changement par rapport à la Loi de Finances Initiale 2022) lequel est censé présenter les données INPUT des différents programmes.

Ainsi, les informations y afférentes ne sont pas reportées dans les annexes à la loi de finance 2023 donc considérés comme non disponibles car rentre en violation du principe d'unité budgétaire (non transparence et difficulté de lisibilité).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

**Comments:** La note devrait être "a" car ici la question est de savoir si des données non financières sont disponible ou non en "intranst". En effet, ces informations sont disponible dans le TOME I, Document de performance. A titre d'illustration, la page 83 nous montre les prévision en KM des routes à construire; ou encore la page 93 nous montre le nombre de Collège d'Enseignement Général construit. Ces informations s'étalent jusqu'en 2025.

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Les chiffres répertoriés dans le TOME I, comme ceux des pages 83 et 93, concernent des objectifs non financiers plutôt que des intrants ; la réponse existante "d" est conservée.

**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?**

**GUIDELINES:**

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

**Answer:**

d. No, nonfinancial data on results are not presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Dans TOME 1 Annexe 2 (Document de Performance), les principaux produits prévus concernent des données non financières: 06 Hangar de marché, 10 Zone d'Emergence Piscicole (ZEP), 06 Unités de transformation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

**Comments:** Les données concernant les extrants sont également disponibles dans ce document de performance. A titre d'illustration, dans la page 93 y figure de pourcentage des élèves admis en BEPC et CEPE, ce sont des extrants (les intrants relatifs à ces résultats étant la constructions des EPP ou CEG manara-penitra et autres.

**IBP Comment**

Le commentaire de l'examinateur du gouvernement est bien noté. Etant donné que les chiffres présentés dans le TOME 1, Annexe 2 sont des objectifs (voir les colonnes Valeur cible 2022, Valeur cible 2023, etc.) plutôt que des résultats, la réponse existante de « d » est maintenue.

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

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

**Answer:**

b. Yes, performance targets are assigned to most nonfinancial data on results.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

[http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023\\_VF.pdf](http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/PLFI%202023/PLFI2023_VF.pdf)

• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

La note "A" de la dernière évaluation 2021 devient "B" pour 2023 en raison de la violation du principe d'unité budgétaire indiquée dans le commentaire de la question précédente (Question 50).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?**

**GUIDELINES:**

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and

[http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

**Answer:**

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

**Source:**

Projet de Loi n°017/2022 portant Loi de Finances pour 2023

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• Annexe Tome 1 : Document de performance

TOME 1 DOCUMENT DE PERFORMANCE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 1

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 2 : Document budgétaire - Livre 2

TOME 2 DOCUMENT BUDGETAIRE ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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• Annexe Tome 3 : Cadre à Moyen terme

TOME 3 CADRE A MOYEN TERME ANNEXE AU PROJET DE LOI N°017/2022 PORTANT LOI DE FINANCES POUR 2023

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**Comment:**

Aucune indication précise sur les données disponibles (Corps de la loi et Annexes) des actions budgétisées en faveur des populations vulnérables ou démunies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

**Answer:**

d. No, a timetable is not issued to the public.

**Source:**

Aucune

**Comment:**

Aucune

**Peer Reviewer**

Opinion: Agree

**Government 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.)

*GUIDELINES:*

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

**Answer:**

d. No, information related to the macroeconomic forecast is not presented.

**Source:**

Lien d'accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>**Comment:**

Note D

Le document est Publié le 22 novembre 2022 : considéré comme non disponible publiquement

**Peer Reviewer**

Opinion: Agree

**Government 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.)

*GUIDELINES:*

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.*

**Answer:**

d. No, information related to the government's expenditure policies and priorities is not presented.

**Source:**

Lien d'accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

Document produit tardivement

**Peer Reviewer**

Opinion: Agree

**Government 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.)

*GUIDELINES:*

*Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of revenue policies and priorities; and*



- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

**Answer:**

d. No, information related to the government’s revenue policies and priorities is not presented.

**Source:**

Lien d’accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

Document produit tardivement

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government’s total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

**Answer:**

d. No, none of the three estimates related to government borrowing and debt are not presented.

**Source:**

Lien d'accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

Document produit tardivement

**Peer Reviewer**

**Opinion:** Agree

**Government 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)?

*GUIDELINES:*

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

Lien d'accès au document

<https://www.dgfag.mg/autres/>

Lien de téléchargement du document

<https://www.dgfag.mg/wp-content/uploads/2022/11/Lettre-et-circulaire-cadrage-CDMT-initial-signées.pdf>

**Comment:**

Document produit tardivement donc considéré comme non disponible

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional

classification)?

**GUIDELINES:**

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

**Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

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ANNEXE TOME1: Livre 1

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ANNEXE TOME1: Livre 2

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ANNEXE TOME2:

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ANNEXE TOME3:

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**Comment:**

Même présentation que par le passé:

1. Classification administrative: En Annexe 6 (Dépenses par service) du TOME2. les dépenses sont réparties par Institutions/Département ministériel et par Service opérationnel
2. Classification économique: pour les dépenses de l'annexe de ce document (TOME2) , il est procédé au regroupement par grandes catégories (Budget général, Budget annexe, Comptes Particuliers du Trésor etc..) au sein desquels sont précisés les natures des dépenses (Opérations courantes hors soldes, opérations courantes de soldes, etc.).
3. Classification fonctionnelle: Dans ANNEXE 4 de ce même document (TOME 2), les dépenses sont présentées par Mission, Programme etc.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

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ANNEXE TOME1: Livre 1

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ANNEXE TOME1: Livre 2

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ANNEXE TOME2:

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ANNEXE TOME3:

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**Comment:**

même commentaire que précédent

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

**Answer:**

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

**Source:**

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ANNEXE TOME1: Livre 1

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ANNEXE TOME1: Livre 2

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ANNEXE TOME2:

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ANNEXE TOME3:

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**Comment:**

En annexe 4 (TOME2), les dépenses sont présentées par Missions à l'intérieur desquelles figurent les programmes individuels: Exemple Programme 138 "Appui à la gouvernance et à l'état de droit"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

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ANNEXE TOME1: Livre 1

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ANNEXE TOME1: Livre 2

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ANNEXE TOME2:

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ANNEXE TOME3:

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**Comment:**

Page 148 du corps de la loi de finances 2022, article 4 du dispositif de la loi, l'équilibre général distingue les catégories des recettes fiscales et non fiscales. Une partie des recettes non fiscales sont indiquées aussi en annexe 13 de TOME 2

**Peer Reviewer**

**Opinion:** Agree

**Comments:** loi de Finance 2023: ARTICLE 4: Les produits et revenus applicables au budget 2023, incluant les aides budgétaires non remboursables et les Recettes d'ordre, sont évalués à 11 853 785 064 000 Ariary conformément au tableau ci-après : En milliers d'Ariary: FONCTIONNEMENT 9 233 522 130 dont - Recettes fiscales 9 022 263 200; - Recettes non fiscales 211 258 930 - Aides budgétaires non remboursables 0 - Subvention/Régularisation 0 - INVESTISSEMENT 2 620 262 934 dont - Subventions extérieures/PIP 2 620 262 934 TOTAL 11 853 785 064 (En milliers d'Ariary)

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Le commentaire du pair examinateur est bien noté. Selon le commentaire de l'« IBP Staff » sur l'indicateur EB-1a, la loi de finances 2022 est en cours d'évaluation dans la section 3 (questions 59 à 63).

**62. Does the Enacted Budget present individual sources of revenue?**

**GUIDELINES:**

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

**Answer:**

c. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

**Source:**

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<http://www.mef.gov.mg/assets/vendor/ckeditor/plugins/kcfinder/upload/files/Loi%20n%C2%B0%202021-027%20LFI%20pour%202022%20PROMULGUE.pdf>

ANNEXE TOME1: Livre 1

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ANNEXE TOME1: Livre 2

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ANNEXE TOME2:

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ANNEXE TOME3:

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**Comment:**

le budget approuvé ne présente pas les sources individuelles de revenus

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

**Comments:** Les sources individuelles de revenus sont disponibles dans l'exposé des motifs de la LF2023, à partir de la page 9.

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**Researcher Response**

Note révisée à C

**IBP Comment**

Il existe plusieurs sources de recettes individuelles dans le tableau de la page 3 de l'Exposé des motifs de la LFI 2022. Tous ne sont pas détaillés davantage ; la réponse est révisée de « d » à « c ».

**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?**

**GUIDELINES:**

Question 63 asks about three key estimates related to 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;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the

country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

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ANNEXE TOME1: Livre 1

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ANNEXE TOME1: Livre 2

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ANNEXE TOME2:

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ANNEXE TOME3:

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**Comment:**

1. The amount of net new borrowing required during the budget year (nouveaux emprunts)

dans Page 153 du corps de la Loi 2022, tableau (EQUILIBRE GENERAL DE LA LOI DE FINANCES POUR 2022), Cadre V: Dettes extérieures - Emprunts de 2 347 999 238 milliers d'Ariary. Dans l'Annexe 10 de TOME 2, un plan d'emprunt est donné mais à titre indicatif.

2. The interest payments on the outstanding debt for the budget year.

Dans Page 12 du corps de la loi, III.3- DETTE PUBLIQUE, les intérêts prévus de la dette (extérieurs et intérieurs) ont été présentés pour 2022.

Par contre le montant total de l'estimation de l'encours de la dette en fin 2022 n'a pas été présenté

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Comments:** L'encours de la dette est disponible dans le TOME II, page 440. Donc les 03 éléments sont complets.

**IBP Comment**

Le commentaire de l'examineur du gouvernement est bien reçu. La page 440 du TOME II décrit un « PROJET D'HYBRIDATION DES SITES ISOLEES PAR SYSTÈME PHOTOVOLTAÏQUE ». Des informations sur la dette et les emprunts sont fournies à l'Annexe 10 ; les chiffres sur l'encours de la dette extérieure et du stock global de la dette publique sont fournis aux pages 465 et 468, mais ils concernent respectivement fin juin 2021 et fin de l'exercice 2021, plutôt que pour l'exercice 2022. La réponse existante « b » est maintenue.

**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.)

**GUIDELINES:**

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

**Answer:**

a. The Citizens Budget provides information beyond the core elements.

**Source:**

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

**Comment:**

"Expenditure and revenue totals"

Pour les dépenses Cf. page 14: LES DÉPENSES PRÉVUES DANS LA LFI 2022

Pour les ressources Cf. page 11 RESSOURCES DE L'ETAT PRÉVUES DANS LA LFI 2022

"The main policy initiatives in the budget"

Page 8 parlant de la politique générale, Page 25 et 26 indiquant les principales mesures fiscales

"the macroeconomic forecast upon which the budget is based" Cf. Page 8 et suivant sur les BASES ECONOMIQUES

"contact information for follow-up by citizens" en dernière page de ce document

"information beyond the core elements."

Page 24 sur les déficits budgétaires Page 25 sur les intérêts de la dette etc.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** <https://www.dgfag.mg/2022/01/24/budget-des-citoyens-2022/>

**Government Reviewer**

**Opinion:** Agree

**65. How is the Citizens Budget disseminated to the public?**

**GUIDELINES:**

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

**Answer:**

a. 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.).

**Source:**

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

**Comment:**

publication en ligne seulement

**Peer Reviewer**

**Opinion:** Agree

**Comments:** <https://www.dgfag.mg/2022/01/24/budget-des-citoyens-2022/> <https://www.dgfag.mg/wp-content/uploads/2022/01/21-01-2022-BDC-LFI-2022-Final.pdf>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. 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.).

**Comments:** Le Budget des Citoyens est à la fois publié sous; - Publication sur site web de la DGBF ; - Impression et dissémination en version VM et VF dans les 23 régions, à travers les Service Régionaux du Budget, les OSC telles que MSIS Tatao, ... ; - Production et diffusion de spots/publireportage sur le Budget des Citoyens ; - Présentation sur Affiche

**Researcher Response**

Note A Après confirmation avec le responsable au MEF (LEMA Renaud Ministère de l'Economie et des Finances - +261 32 11 072 64 / +261 34 43 760 24) sur les différents moyens de publications. MSIS-Tatao était même bénéficiaire des exemplaires des versions imprimées des budgets des citoyens en 2022.

**IBP Comment**

À la lumière de la réponse du chercheur à l'examen, la réponse est révisée de "c" à "a."

**66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

**GUIDELINES:**

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

**Answer:**

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

**Source:**

Aucune source

**Comment:**

Aucune source

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

**Answer:**

c. A citizens version of budget documents is published for at least one stage of the budget process.

**Source:**

[https://drive.google.com/file/d/1qns\\_9yip6Ukbo\\_6hBJu1cfsxLLbX3GR/view](https://drive.google.com/file/d/1qns_9yip6Ukbo_6hBJu1cfsxLLbX3GR/view)

**Comment:**

Le Budget des citoyens concerne la loi de finances initiale.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

**Answer:**

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

**Source:**

Rapport 4ème trimestre 2021

<https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Note B

La forme de présentation change d'un trimestre à l'autre. Par exemple si les dépenses sont classifiées par grandes rubriques économiques (Page 10), fonctions (Page 14 et 15) et Programmes (Page 16) au 4ème Trimestre 2021. En regardant le rapport du 3e trimestre 2022, il apparaît qu'il y a une classification fonctionnelle aux pages 9 à 11, et une classification administrative à la page 6

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

**Answer:**

Administrative classification

Functional classification

**Source:**

Rapport 4ème trimestre 2021

<https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022

<https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Même observation que 68

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:** La classification des dépenses dans les Rapports en cours d'année inclue également la classification économique (dépenses par soldes, fonctionnements, investissements, ...). Dans le CREB 2T2022, cette classification se situe à la page 7 du défilement PDF.

<https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

**Researcher Response**

Je pense qu'il conviendrait de vérifier pour l'ensemble des 4 documents. La forme de présentation change d'un trimestre à l'autre. Par exemple si les dépenses sont classifiées par grandes rubriques économiques (Page 10), fonctions (Page 14 et 15) et Programmes (Page 16) au 4ème Trimestre 2021, la présentation par programme et par fonction (Institutions/Ministères) n'est plus visible pour le 3ème Trimestres 2022.

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

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

**Answer:**

d. No, the In-Year Reports do not present actual expenditures by program.

**Source:**

Rapport 4ème trimestre 2021 : <https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Voir commentaires précédents

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

**Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

**Source:**

Rapport 4ème trimestre 2021 : <https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>  
Rapport 1 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>  
Rapport 2 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>  
Rapport 3 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Comparaison de dépenses sur la base des prévisions budgétaires.  
Les tableaux de dépenses indiquent toujours, soit LFRI 2022 soit Prévisions 2022. Même observations pour 4ème Trimestre 2021.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

**Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Source:**

Rapport 4ème trimestre 2021 : <https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>  
Rapport 1 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>  
Rapport 2 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>  
Rapport 3 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Présentation par catégories des recettes fiscales et non fiscales pour le 1er Trimestre 2022 et 4ème Trimestre 2021. Il semble qu'il n'y a pas eu de recettes non fiscales récupérées aux 2ème et 3ème trimestres 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined*

account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

**Answer:**

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

**Source:**

Rapport 4ème trimestre 2021 : <https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>  
Rapport 1 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>  
Rapport 2 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>  
Rapport 3 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Présentation individualisée des recettes fiscales pour tous les rapports en cours d'année (4ème Trimestre 2021 et les 3 premiers trimestres 2022): impôts sur le revenu, impôts sur les revenus sociaux et assimilés etc.  
Par contre les recettes non fiscales ne sont pas présentées pour le 2ème et 3ème Trimestre 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Source:**

Rapport 4ème trimestre 2021 : <https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>  
Rapport 1 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>  
Rapport 2 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>  
Rapport 3 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Pour les rapports en cours d'année, dans tous les tableaux de comparaison la réalisation pour le même trimestre en 2021 ou 2020 est toujours rappelé au côté des réalisations actuelles (recouvrement)

**Peer Reviewer**

**Opinion:** Agree

**Government 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?**

**GUIDELINES:**

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

Rapport 4ème trimestre 2021 : <https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>

Rapport 1 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>

Rapport 2 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>

Rapport 3 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

Note proposé : A

Pour les rapports en cours d'année, c'est le dernier trimestre de l'année, en l'occurrence le 4ème trimestre 2021 qui est la période la mieux placée pour rendre compte de la totalité de la situation demandée.

En effet, pour les questions de la dettes (en cours, intérêts payées et charges de la dette) les situation fournies sur les 1e , 2 -ème et 3è trimestres, les informations demandées ne sont que partielles.

Ainsi, sur le 4ème trimestre 2021, les 3 critères sont été satisfaits

1. "The amount of net new borrowing so far during the year": Cf. Page 13 du rapport décrivant et analysant les réalisations des emprunts (Tableau 3 : Exécution par financement et par bailleur).

2. "The interest payments to-date on the outstanding debt": Cf. Page 11 indiquant le paiement des intérêts de la dette. Pour les Intérêts de la Dette, le taux d'engagement s'élève à 98,2% en 2021 contre 74,1% en 2020. Cette amélioration témoigne de l'amélioration des prévisions. En effet, la prévision sur le montant des Intérêts de la Dette a été ajustée au cours de la Loi de Finances Rectificative, passant de 482,5 Milliards Ar à 436 Milliards Ar.

3. "The central government's total debt burden at that point in the year": Cf Page 27 sur le Règlement à échéance des services de la dette (sans arriérés) : dette extérieure : 416 716,84 millions d'Ariary, dette intérieure : 2 389 635,77 millions d'Ariary.

Indiqués par le rapport du 1er Trimestre 2022 (Tableau 6 : Exécution des intérêts de la dette)

**Peer Reviewer**

**Opinion:** Agree

**Government 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.)

**GUIDELINES:**

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

**Answer:**

d. No, information related to composition of total actual debt outstanding is not presented.

**Source:**

Rapport 4ème trimestre 2021 : <https://www.dgfag.mg/wp-content/uploads/2022/02/CR-4T-2021-signé-MEF.pdf>  
Rapport 1 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/06/CREB-1T-2022-signé-MEF.pdf>  
Rapport 2 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/07/CREB-2T2022.pdf>  
Rapport 3 er Trimestre 2022 : <https://www.dgfag.mg/wp-content/uploads/2022/10/CREB-3T-2022.pdf>

**Comment:**

La composition de l'encours réel total de la dette n'est pas présente dans les rapports en cours d'année

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

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

**GUIDELINES:**

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the



update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

**Answer:**

b. 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.

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Note B

**Estimations macroéconomiques:**

1. Croissance réelle du PIB

Page 12 et suivantes

Les incertitudes nationales et internationales, entre autres le conflit en Ukraine et la pandémie de Covid-19 auront des conséquences économiques pour le pays. Cependant, les objectifs de croissance économique ont été revus à la baisse à 4.3% dans la LFR 2022 si celle-ci était à 5.5% lors de LFI 2022. Par ailleurs, des explications sur les changements par rapport aux prévisions initiales ont été fournies par secteur (primaire, secondaire, tertiaire).

Toutefois, les autres estimations comme le PIB nominal ; le taux d'inflation; et le taux d'intérêt n'ont pas été mises à jour pour l'intégralité de 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

**Answer:**

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

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Note C

Page 40 dans le Tableau 15 les estimations LFI ont été mises à jour. Toutefois, ce tableau se contente seulement de présenter les réalisations, sans fournir des explications sur les modifications budgétaires tel qu'il est demandé par la question.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

**Answer:**

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

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

voir commentaire précédent

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

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

**Comments:** Je ne suis pas d'accord car une mise à jour des dépenses selon la classification administrative (par Institutions et Ministères) est disponible dans la page 39 du document (Page 42 du défilement). Ce tableau présente l'estimation des "CREDITS MODIFIES" qui est une mise à jour des estimations initiales.

**Researcher Response**

D'accord note passe de D à C

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

**Answer:**

Administrative classification

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

voir Q78

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** La classification administrative devait être coché conformément à la précédente question.

**Researcher Response**

D'accord, par rapport à la précédente question

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

*GUIDELINES:*

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

**Answer:**

d. No, the Mid-Year Review does not present expenditure estimates by program.

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Voir Q77

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

**Answer:**

d. No, revenue estimates have not been updated.

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Page 26 à 32

Aucune mise à jour des prévisions de recettes

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?**

*GUIDELINES:*

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

b. No, the Mid-Year Review does not present revenue estimates by category.

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Même observations que Q80

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

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

**82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?**

*GUIDELINES:*

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

**Answer:**

d. No, the Mid-Year Review does not present individual sources of revenue.

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Voir commentaires Q80 et Q81

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

**Government 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?**

*GUIDELINES:*

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*

- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

**Answer:**

d. No, estimates of government borrowing and debt have not been updated.

**Source:**

<https://drive.google.com/file/d/1F5hbAvJRLQRt31Y8ZysLfWvHU7pLFXy8/view>

**Comment:**

Des réalisations des emprunts oui (Page 24 à 26), mais aucune estimation actualisée des emprunts et de la dette du gouvernement.

**Peer Reviewer**

**Opinion:** Agree

**Government 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?**

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

**Answer:**

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

**Answer:**

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:**

**Answer:**

None of the above

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

**Answer:**

d. No, the Year-End Report does not present expenditure estimates by program.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

Opinion: Agree

**Government 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?**

**GUIDELINES:**

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

**Answer:**

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**



D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

**Answer:**

b. No, the Year-End Report does not present revenue estimates by category.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

d. No, the Year-End Report does not present individual sources of revenue.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

**Opinion:** Agree

**Government 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?**

**GUIDELINES:**

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. 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.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

**Answer:**

None of the above

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

Opinion: Agree

**Government 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?

**GUIDELINES:**

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:**

**Answer:**

None of the above

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**  
Opinion: Agree

**Government 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?**

*GUIDELINES:*

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**  
Opinion: Agree

Government 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?**

**GUIDELINES:**

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

Peer Reviewer  
Opinion: Agree

Government 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?**

**GUIDELINES:**

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

d. 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.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

**Answer:**

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For*

purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

**Source:**

Lien de présentation des Lois de Règlement (2021) au niveau du MEF  
[http://www.mef.gov.mg/page\\_personnalisee/index/menu/18](http://www.mef.gov.mg/page_personnalisee/index/menu/18)

**Comment:**

D'après l'évaluation des 8 documents budgétaires, le projet de Loi de règlement 2021 n'es pas encore publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:*

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

*Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.*

*To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.*

**Answer:**

c. The SAI has conducted one of the three types of audits, and made them available to the public.

**Source:**

Rapports publics : annuellement  
<https://ccomptes.mg/fr/rapports/publics>  
Rapport sur le projet de loi de règlement  
<https://ccomptes.mg/fr/rapports/projet-loi-reglement>  
Rapports thématiques  
<https://ccomptes.mg/fr/rapports/thematique>

**Audit financier:**

<https://ccomptes.mg/uploads/RAPPORT-SUR-LE-PROJET-DE-LOI-DE-REGLEMENT-POUR-20181638847515.pdf>

**Audit de conformité:**

<https://ccomptes.mg/uploads/Audit-de-l'ARTEC1639104936.pdf>

**Audit de performance:**

<https://ccomptes.mg/uploads/SAMVA1639240693.pdf>

**Comment:**

L'entretien avec Mme Ramiandrisoa Lalaina (Juge de l'ordre financier à la Cour) a permis aussi de confirmer de nouveau les 3 types d'audit conduit par la Cour (financier, conformité, performance).

**Audit Financier:**

Tout ce qui a trait au contrôle de l'exécution des lois de finances : Rapport sur le projet de loi de règlement.

Exemple : <https://ccomptes.mg/uploads/RAPPORT-SUR-LE-PROJET-DE-LOI-DE-REGLEMENT-POUR-20181638847515.pdf>

**Audit de conformité de l'ARTEC:**

<https://ccomptes.mg/uploads/Audit-de-l'ARTEC1639104936.pdf>

**Audit de performance de SAMVA**

<https://ccomptes.mg/uploads/SAMVA1639240693.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Étant donné que l'audit de performance de SAMVA a été publié en ligne en décembre 2021 (selon une vérification par javascript de la date de dernière modification de la page <https://ccomptes.mg/uploads/SAMVA1639240693.pdf>) mais ne couvre que l'exercice 2018 au plus tard, il ne doit pas être pris en compte aux fins de la Q97. De plus, comme expliqué dans la section 1 (indicateurs AR-1 à AR-8), le rapport sur le Projet de Loi de Règlement (PLR) pour 2020 n'a pas été publié à temps et est considéré comme non accessible au public. La réponse est révisée de « a » à « c » pour garantir l'application cohérente de la méthodologie de l'enquête dans tous les pays évalués.

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

*GUIDELINES:*

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

**Answer:**

d. No expenditures have been audited.

**Source:**

Lien de présentation des Projets de loi de Règlement au niveau de la Cour des Comptes



<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

La Cour des Comptes (SAI) n'a pas encore publié son rapport d'audit sur le PLR 2021

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

d. No extra-budgetary funds have been audited.

**Source:**

Aucune source d'information à ce sujet d'après le lien  
<https://ccomptes.mg/fr/>

**Comment:**

Aucune source

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

**Answer:**

b. No, the annual Audit Report(s) does not include an executive summary.

**Source:**

Lien de présentation des Projets de loi de Règlement au niveau de la Cour des Comptes  
<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

**Comment:**

Document non publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

**Answer:**

d. No, the executive does not report on steps it has taken to address audit findings.

**Source:**

Aucune source

**Comment:**

Aucune source

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit

## recommendations?

### GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

### Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

### Source:

Aucune source

### Comment:

Aucune source

### Peer Reviewer

Opinion: Agree

### Government Reviewer

Opinion: Agree

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

### GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance"; and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.qob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

**Answer:**

d. No, there is no IFI.

**Source:**

Aucune source

**Comment:**

Note D:

Ce genre d'entité de contrôle n'existe pas à Madagascar

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

**Answer:**

d. 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.

**Source:**

Aucune

**Comment:**

Note D

IFI n'existe pas

**Peer Reviewer**

Opinion: Agree

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

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

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

**Answer:**

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

**Source:**

Aucune

**Comment:**

Note D

IFI n'existe pas

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

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

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

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

**Answer:**

d. Never, or there is no IFI.

**Source:**

Aucune

**Comment:**

Note D

IFI n'existe pas

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

*GUIDELINES:*

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

**Answer:**

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

**Source:**

Aucune

**Comment:**

Note D

Le débat se fait au moment de l'adoption de loi, mais pas avant cette session.

**Peer Reviewer**

Opinion: Agree

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

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

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

**Answer:**

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

**Source:**

<https://actu.orange.mg/presentation-du-projet-de-loi-de-finances-pour-2023-a-lassemblee-nationale/>

**Comment:**

NOTE B:

Le document a été déposé le 28 octobre 2022

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

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

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

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget*

year. Answer “c” applies if the legislature approves the Executive’s Budget Proposal less than one month after the start of the budget year. Answer “d” applies if the legislature approves the Executive’s Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

**Answer:**

b. 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.

**Source:**

Décision de la HCC retraçant l’adoption et amendement Parlementaire de cette loi  
<http://www.hcc.gov.mg/?p=8080>

**Comment:**

Note B

Le budget est adopté le 13 décembre 2022, c’est à dire mois d’un mois du début de l’année budgétaire mais avant cette date.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 110 examines the legislature’s power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature’s powers to amend the budget can vary substantially across countries.*

*The “a” response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive’s Budget Proposal, including its right to change the size of the proposed deficit or surplus. The “b” response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited “c” response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive’s Budget Proposal or can only decrease funding levels or increase revenues. Finally, response “d” would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is “b” or “c”, please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

**Answer:**

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

**Source:**

Référence de texte de loi permettant l’amendement parlementaire  
[https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-\(LOLF\)1637606775.pdf](https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-(LOLF)1637606775.pdf)  
Actualités sur l’adoption et amendement de cette loi  
<https://lexpress.mg/10/12/2022/budget-2023-la-loi-de-finances-amende-par-les-senateurs/>

**Comment:**

NOTE B

Sur les dispositions légales -----

l’article 49 de la loi organique n°2004–007 du 26 juillet 2004 sur les lois de finances ; que tout amendement au projet de budget entraînant un accroissement des dépenses ou une diminution des ressources publiques doit être accompagné d’une proposition d’augmentation de recettes ou d’économie équivalente ; que les amendements formulés par les membres du Parlement ne sont pas recevables lorsque leur adoption aurait pour conséquence soit une diminution des ressources publiques, soit la création ou l’aggravation d’une charge publique ; que, toutefois, un amendement tendant à diminuer une ressource publique est recevable sous réserve qu’il soit gagé par une augmentation à due concurrence d’une autre ressource publique ;

Sur l’actualité -----

D’après le lien suscité, le Sénat (Chambre haute) a apporté quatre amendement, ce qui a entraîné la navette entre les deux chambres.



Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

**Answer:**

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

**Source:**

HCC

<http://www.hcc.gov.mg/?p=8080>

Actualité sur l'amendement

<https://lexpress.mg/10/12/2022/budget-2023-la-loi-de-finances-amendee-par-les-senateurs/>

**Comment:**

ces deux liens ont confirmé la NOTE A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the*

legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

**Answer:**

c. 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.

**Source:**

Existence d'une commission en charge de l'examen, prévue par le texte

Site de la Cour des Comptes présentant loi organique n° 2004-007 du 26 juillet 2004

[https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-\(LOLF\)1637606775.pdf](https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-(LOLF)1637606775.pdf)

<https://www.madagascar-tribune.com/Adoption-du-PLFI-2023-prevue-le-25-novembre.html>

AUCUNE source sur la publication du rapport issu des travaux de la Commission

**Comment:**

NOTE C:

L'examen par la commission des finances est prévu par le texte, mais le rapport y afférent n'est pas publié.

L'article 46 de la loi organique n° 2004-007 du 26 juillet 2004 dispose que « le projet de loi de Finances de l'année, y compris le rapport et les annexes explicatives prévues à l'article 44, est déposé et distribué au plus tard le 30 octobre de l'année qui précède l'année d'exécution du budget. Il est immédiatement renvoyé à l'examen de la commission des finances de l'Assemblée nationale.

**Peer Reviewer**

Opinion: Agree

**Government 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?**

**GUIDELINES:**

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

**Answer:**

d. No, sector committees did not examine the Executive's Budget Proposal.

**Source:**

AUCUNE

**Comment:**

NOTE D

Aucune source n'a permis de vérifier l'examen des dépenses sectorielles de loi 2023 à part la Commission chargée des finances de l'Assemblée.

Voir précédent commentaire

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

**Answer:**

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

**Source:**

Texte de référence sur la loi organique encadrant la procédure de transmission à l'Assemblée des informations sur le rapport relatif à la loi de finance

<https://ccomptes.mg/fr/textes/nationaux>

[https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-\(LOLF\)1637606775.pdf](https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-(LOLF)1637606775.pdf)

**Comment:**

NOTE C: Aucun rapport publié malgré l'obligation de communiquer au parlement des éléments d'informations budgétaire en cours d'année.

**DISPOSITION SUR LE CONTROLE POLITIQUE (LOLF)**

**Article 57. Obligation de communication au Parlement**

Outre les documents et annexes ou rapport relatifs à la loi de Finances qu'il doit produire au Parlement, le Gouvernement devra donner communication aux commissions des finances du Parlement, deux fois par an au cours des sessions ordinaires des assemblées:

- de la situation des dépenses engagées et ordonnancées;
- de la liste des mouvements de crédits;
- des textes pris dans les domaines couvrant le régime de la rémunération du personnel ou les changements intervenus au niveau de la gestion des emplois;
- de la situation des arriérés de paiements;
- de la situation de trésorerie et de la dette publique;
- de la situation des recettes fiscales et douanières;
- de la situation du secteur réel;
- de la situation du commerce extérieur;
- de la balance générale des comptes;
- de la situation de la circulation monétaire;
- de la situation des effectifs.

Les communications prévues au paragraphe ci-dessus porteront sur les dernières réalisations disponibles tant pour la première session que pour la seconde session du Parlement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

c. 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.

**Source:**

Exigence législative: LOLF sur le site de la Cour des Comptes

[https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-\(LOLF\)1637606775.pdf](https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-(LOLF)1637606775.pdf)

Pratiques sur modification préalable avant ratification par une loi de finances: Rapport de la Cour des Comptes sur le Loi de Règlement 2018

<https://ccomptes.mg/fr/textes/nationaux>

<https://ccomptes.mg/uploads/RAPPORT-SUR-LE-PROJET-DE-LOI-DE-REGLEMENT-POUR-20181638847515.pdf>

**Comment:**

NOTE C : Explication en 2 parties

PARTIE 1. Exigence législative LOLF -----

Article 11. Art. 11 - Respect de l'autorisation parlementaire. Les crédits ouverts sont mis à la disposition des ordonnateurs des dépenses qui sont les Chefs d'Institution, les membres du Gouvernement ou toute autre personne nommément désignée par un texte législatif ou réglementaire. Ils ne peuvent être modifiés que par une loi de Finances ou, à titre exceptionnel, en application des dispositions prévues aux articles 19, 20, 21 et 22 ci-dessous.

Il en va de même de la modification des emplois autorisés entre les ministères, sauf à titre exceptionnel dans les conditions prévues à l'article 19 alinéas 2 et 3.

PARTIE 2 : PRATIQUE -----

Le rapport de la Cour des comptes (Page VII) de la SYNTHÈSE (Mouvement de crédit) a permis de constater la prise d'un décret d'avance (acte de l'exécutif) en violation de l'article 20 de la LOLF

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

c. 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.

**Source:**

Exigence législative: Article 20 de la LOLF sur le site de la Cour des Comptes

<https://ccomptes.mg/fr/textes/nationaux>

[https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-\(LOLF\)1637606775.pdf](https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-(LOLF)1637606775.pdf)

Pratiques sur dépassement de crédit: Rapport de la Cour des Comptes sur le Loi de Règlement 2018

<https://ccomptes.mg/fr/textes/nationaux>

<https://ccomptes.mg/uploads/RAPPORT-SUR-LE-PROJET-DE-LOI-DE-REGLEMENT-POUR-20181638847515.pdf>

**Comment:**

Dans le Rapport de la Cour, il a été mentionné (Page VIII sur les mouvements de crédit au titre du PLR 2018) que le total de dépassement de crédits s'élève à plus de 306 MDS Ariary.

**Peer Reviewer**

**Opinion:** Agree

**Government 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?**

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

d. 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.

**Source:**

Exigence législative: LOLF sur le site de la Cour des Comptes

<https://ccomptes.mg/fr/textes/nationaux>

[https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-\(LOLF\)1637606775.pdf](https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-(LOLF)1637606775.pdf)

**Comment:**

NOTE D

Article 21. Blocage ou annulation de crédit

Les Ministres chargés des Finances et du Budget sont habilités, par arrêté ministériel, à geler ou à annuler les crédits qui deviennent sans objet ou pour toute autre raison après accord du Ministre intéressé. Information en est donnée au Bureau Permanent et à la commission chargée des Finances respectifs de l'Assemblée nationale et du Sénat.

**Peer Reviewer**

**Opinion:** Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

**Answer:**

d. No, a committee did not examine the Audit Report on the annual budget.

**Source:**

Rapport d'audit

<https://ccomptes.mg/fr/rapports/projet-loi-reglement>

<https://ccomptes.mg/uploads/RAPPORT-SUR-LE-PROJET-DE-LOI-DE-REGLEMENT-POUR-20181638847515.pdf>

**Comment:**

Beaucoup de retard dans production du Rapport d'audit.

Dernier rapport date de 2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process

does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

**Answer:**

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

**Source:**

Constitution

<https://ccomptes.mg/uploads/Constitution-D2010-994-VF.pdf>

Loi organique sur le Conseil Supérieur de la Magistrature (Le Président de la Cour est un Magistrat de l'ordre financier)

<http://www.droit-afrique.com/upload/doc/madagascar/Madagascar-Loi-2007-39-Conseil-superieur-magistrature.pdf>

**Comment:**

Textes restant toujours en vigueur:

Le Président de SAI peut être abrogé à tout moment (Voir article 55 - 4 de la Constitution)

Par ailleurs, Le Président de la République et le Ministre de la Justice sont respectivement Président et Vice -Président du Conseil Supérieur de la Magistrature, l'organe qui gère la carrière des magistrat.

**Peer Reviewer**

**Opinion:** Agree

**Government 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?**

*GUIDELINES:*

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

**Answer:**

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

**Source:**

Constitution

<https://ccomptes.mg/uploads/Constitution-D2010-994-VF.pdf>

Loi organique sur le Conseil Supérieur de la Magistrature

<http://www.droit-afrique.com/upload/doc/madagascar/Madagascar-Loi-2007-39-Conseil-superieur-magistratur>

**Comment:**

Textes restant toujours en vigueur

Le Président de SAI peut être abrogé à tout moment (Voir article 55 de la constitution)



Par ailleurs, Le Président de la République et le Ministre de la Justice sont respectivement Président et Vice -Président du Conseil Supérieur de la Magistrature, l'organe qui gère la carrière des magistrat (article 123 de la constitution).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

**Answer:**

d. 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.

**Source:**

Confirmation du précédent entretien avec Mme le responsable administratif et financier de la Cour : Mme Mialy RAKOTOMALALA (261 34 98 778 74)

**Comment:**

Aucun changement par rapport aux précédentes pratiques pour les Budget votés avant 31 décembre 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private*

arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

Loi Organique sur la Cour Suprême

[https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-\(LOLF\)1637606775.pdf](https://ccomptes.mg/uploads/Loi-Organique-N2004-007-du-26-juillet-2004-sur-les-Lois-de-Finances-(LOLF)1637606775.pdf)

**Comment:**

NOTE A

Article 384. "Le contrôle s'effectue sur place à l'initiative de la Cour, sur la base des documents comptables et pièces justificatives tenus par l'ordonnateur."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

**Answer:**

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

**Source:**

Normes utilisées:

ISSAI 5600 Annexe Domaines et questions d'un examen par les pairs

<https://www.issai.org/wp-content/uploads/2019/09/ISSAI-5600-french.pdf>

**Comment:**

NOTE D

Sur le plan national, ce genre de contrôle n'existe pas

D'après cette norme des ISC, les SAI sont contrôlé par leurs pairs

Toutefois, la Cour des Comptes n'a jamais fait jusque la l'objet de tel exercice

Même pratique que les années précédentes, d'après confirmation obtenue de Mme Lalaina RAMIANDRISOA (Conseiller à la Cour des Comptes) 261 34 15 191 26

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

**Answer:**

c. Rarely (i.e., once or twice).

**Source:**

Entretien avec un conseiller de la Cour Mme RAMIANDRISOA Lalaina

**Comment:**

NOTE C:

D'après Mme RAMIANDRISOA Lalaina (Conseiller à la Cour), les magistrats membres de la Chambre en charge de la Gouvernance a eu des entretiens auprès de la Commission chargée des finances de l'Assemblée Nationale, le 6 décembre 2022.

Objet: Projet de loi de règlement

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government*

to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

c. 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).

**Source:**

Journal en ligne TRIBUNE MADAGASCAR

<https://www.madagascar-tribune.com/Conferences-budgetaires-regionales-La-loi-de-finances-2023-en-gestation.html>

MEF : Lancement de la Conférence Budgétaire Régionale (CBR) pour LFI 2023

[http://www.mef.gov.mg/page\\_personnalisee/index/news/981](http://www.mef.gov.mg/page_personnalisee/index/news/981)

**Comment:**

NOTE C

La Conférence Budgétaire Régionale (CBR) est un mécanisme permettant aux participants au niveau régional d'exprimer des nouvelles propositions afférentes au budget de l'Etat 2023n (Cf. lien MEF)

TRIBUNE: Les participants sont les autorités locales, le secteur privé, les organisations des sociétés civiles et les parlementaires (certains d'entre eux sont visibles sur les pages du lien au MEF ci-dessus).

**Peer Reviewer**

**Opinion:** Agree

**Government 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?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

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

**Source:**

Journal en ligne TRIBUNE MADAGASCAR

<https://www.madagascar-tribune.com/Conferences-budgetaires-regionales-La-loi-de-finances-2023-en-gestation.html>

MEF : Lancement de la Conférence Budgétaire Régionale (CBR) pour LFI 2023

[http://www.mef.gov.mg/page\\_personnalisee/index/news/981](http://www.mef.gov.mg/page_personnalisee/index/news/981)

**Comment:**

NOTE B

Aucune information ne permet de confirmer ni infirmer si l'exécutif prenait des mesures concrètes pour inclure les groupes vulnérables et sous-représentés de la population dans la formulation du budget annuel

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

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

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement*

with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

Journal en ligne TRIBUNE MADAGASCAR

<https://www.madagascar-tribune.com/Conferences-budgetaires-regionales-La-loi-de-finances-2023-en-gestation.html>

MEF : Lancement de la Conférence Budgétaire Régionale (CBR) pour LFI 2023

[http://www.mef.gov.mg/page\\_personnalisee/index/news/981](http://www.mef.gov.mg/page_personnalisee/index/news/981)

**Comment:**

NOTE C:

Seule indication fournie par le JOURNAL TRIBUNE: Les données issues des réunions régionales sur le budget seront prises en considération dans le montage du cadre de dépenses à moyen terme (CDMT) initial pour l'année 2023-2025.

Probablement, les données collectées dans les régions (besoins exprimés à titre collectif) porteraient sur les "6. Projets d'investissement public" (biens ou services collectifs aussi)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to

support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Lien indiquant l'existence d'un portail  
[http://www.mef.gov.mg/page\\_personnalisee/index/news/981](http://www.mef.gov.mg/page_personnalisee/index/news/981)  
Entretien avec le responsable OBS du MEF M. Renaud (261 32 11 072 64)  
PORTAIL  
<https://www.dgfag.mg/>  
Lien non accessible

**Comment:**

NOTE B  
Dans le lien [http://www.mef.gov.mg/page\\_personnalisee/index/news/981](http://www.mef.gov.mg/page_personnalisee/index/news/981), il a été précisé l'ouverture du portail en ligne de collecte des propositions au mois de mars 2022. Toutefois, au moment de l'évaluation (24 mars 2023) ce portail n'est pas accessible. Ce problème a été signalé au responsable OBS auprès du MEF.  
----> D'après le responsable OBS du MEF M. Renaud (261 32 11 072 64), le portail est momentanément indisponible en raison de la préparation et mise à jour pour CBR 2024.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Généralement, Le Ministère de l'Economie et des Finances tient des réunions avec les représentants des entreprises et ceux de la société civile. Comme ce fut le cas ici: <https://www.dgfag.mg/2023/09/08/fanomanana-ny-tetibolam-panjakana-2024-fihaonanny-ekipanny-minisiteranny-toekarena-sy-ny-fitantanam-bola-sy-ny-solotenanireo-mpandraharaha-sy-fiarahamonim-pirenena/>

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Un « instantané » du site de la DGBF du 6 avril 2022 (<https://web.archive.org/web/20220406225436/https://www.dgfag.mg/>) montre un « Portail CBR », mais il n'est pas accessible, et semble concerner les conférences budgétaires régionales, qui sont évaluées comme mécanisme de

participation de \*formulation\* à la Q125. De plus, le lien fourni par le pair évaluateur date d'après la date limite de recherche de l'OBS (31 décembre 2022) et concerne la formulation du budget plutôt que son exécution. La réponse est donc révisée de "b" à "d".

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

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

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

**Source:**

AUCUNE

**Comment:**

cf. commentaire précédent

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?**

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

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*



Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

AUCUNE

**Comment:**

Réponse D

Aucun engagement pris sur les questions posées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

AUCUNE

**Comment:**

Voir précédent commentaire

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Journal en ligne TRIBUNE MADAGASCAR

<https://www.madagascar-tribune.com/Conferences-budgetaires-regionales-La-loi-de-finances-2023-en-gestation.html>

MEF : Lancement de la Conférence Budgétaire Régionale (CBR) pour LFI 2023

[http://www.mef.gov.mg/page\\_personnalisee/index/news/981](http://www.mef.gov.mg/page_personnalisee/index/news/981)

**Comment:**

Le feed-back sur ce genre d'enregistrement listant les propositions retenues n'existe pas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Lien indiquant l'existence d'un portail

[http://www.mef.gov.mg/page\\_personnalisee/index/news/981](http://www.mef.gov.mg/page_personnalisee/index/news/981)

Entretien avec le responsable OBS du MEF M. Renaud (261 32 11 072 64)

PORTAIL  
<https://www.dgfag.mg/>  
Lien non accessible

**Comment:**  
NOTE D  
Ce type de rapport n'a pas été indiqué nulle part

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

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

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

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

**Answer:**  
b. The requirements for an "a" response are not met.

**Source:**  
AUCUNE

**Comment:**  
C'est le calendrier même qui n'existe pas  
Le lien suivant n'est plus accessible depuis des années  
<http://www.dgbudget.mg/calendrier-budgetaire>

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

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

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

## GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

### Answer:

d. The requirements for a "c" response or above are not met.

### Source:

AUCUNE

### Comment:

Pas de source de justification

### Peer Reviewer

Opinion: Agree

### Government 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)?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

AUCUNE

**Comment:**

Pas de ce genre de pratique

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

AUCUNE

**Comment:**

Aucun engagement

Peer Reviewer

Opinion: Agree

Government 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?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the*

pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

AUCUNE

**Comment:**

Cette pratique n'existe pas

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.



Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

AUCUNE

**Comment:**

Pas de ce genre de pratique

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

**Answer:**

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

**Source:**

Page facebook de la Cour

<https://www.facebook.com/profile.php?id=100076518571102>

Site Web

<https://ccomptes.mg/fr/>

**Comment:**

Depuis décembre 2021:

1. Communication publique par FB permettant aux citoyens de faire des propositions et commentaires (audit, améliorations, etc.)

2. sur le site: Rubrique Espace publique (FAQ, Doléance): aucune question posée sur la boîte de doléance

Par ailleurs, d'après les renseignements obtenus auprès de Mme RAMIANDRISOA Lalaina (Conseiller à la Cour) 034 15 191 26, cet accord n'est plus en vigueur après la fin (décembre 2021) du Projet d'Amélioration de la Surveillance de l'Industrie Extractive en Afrique Francophone Subsaharienne (Bailleur de fonds). En revanche, toujours d'après cette personne, un autre Protocole signé le 15 juin 2021 sur la participation des organisations de la société civile au processus de contrôle des finances publiques. Il est produit en interne sans être publié en ligne.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Pour garantir la cohérence méthodologique entre les pays évalués dans l'OBS, une page Facebook n'est pas considérée comme un mécanisme formel ; en outre, la boîte de doléance sur le site Internet de la Cour des comptes est une boîte de commentaires standard, sans lien clair vers des suggestions de sujets pour le programme d'audit. La réponse est révisée de « a » à « b ».

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

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

AUCUNE

**Comment:**

Pratique non encore utilisée jusqu'ici

**Peer Reviewer**

**Opinion:** Agree

**Government 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.)?**

***GUIDELINES:***

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

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

**Source:**

Mme RAMIANDRISOA Lalaina (Juge financier) à la Cour

**Comment:**

D'après la méthodologie de contrôle illustrée par Mme RAMIANDRISOA Lalaina, la collecte d'éléments probants ou encore le recoupement des informations par l'approche dite "triangulation" s'ouvre à toutes sources d'informations apportées par les citoyens. Cas de témoignage, pièces justificatives etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree