

**International Budget Partnership**  
**OPEN BUDGET QUESTIONNAIRE**  
**Burkina Faso, September 2009**

International Budget Partnership  
Center on Budget and Policy Priorities  
820 First Street NE, Suite 510  
Washington, DC 20002  
[www.internationalbudget.org](http://www.internationalbudget.org)  
[www.openbudgetindex.org](http://www.openbudgetindex.org)

**This questionnaire was completed by:**

<b>Name:</b>	Silwe Kaphalo Ségorbah
<b>Organization:</b>	Centre pour la Gouvernance Démocratique
<b>Address:</b>	11 BP 373 Ouagadougou CMS 11, Burkina Faso
<b>Telephone:</b>	+226 76 68 21 84
<b>E-mail:</b>	segorbah@yahoo.fr

# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

<b>Section One: The Availability of Budget Documents</b> .....	3
Table 1. Budget Year of Documents Used in Completing the Questionnaire.....	4
Table 2. Key Budget Documents Used: Full Titles and Internet Links .....	5
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal...	7
Table 4. Distribution of the Enacted Budget and Other Reports .....	8
<b>Section Two: The Executive’s Budget Proposal</b> .....	9
Estimates for the Budget Year and Beyond.....	10
Estimates for Years Prior to the Budget Year .....	19
Comprehensiveness .....	27
The Budget Narrative & Performance Monitoring .....	34
Additional Key Information for Budget Analysis & Monitoring .....	38
<b>Section Three: The Budget Process</b> .....	47
Executive’s Formulation of the Budget .....	48
Legislative Approval of the Budget .....	53
Executive’s Implementation of the Budget.....	60
Year-end Report and the Supreme Audit Institution.....	77

## **Section One: The Availability of Budget Documents**

**Table 1. Budget Year of Documents Used in Completing the Questionnaire\***

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009
Executive's Budget Proposal	Not Available
Supporting Budget Documents	Not Available
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	Not Available

**\* Government Comments for Table 1 are available at the end of the Questionnaire**

**Table 2. Key Budget Documents Used: Full Titles and Internet Links\***

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced but Not Available to the Public "Circulaire budgétaire 2009" (2009 Budget Circular Letter), May 1, 2008
Budget Summary	"Exposé des motifs du projet de loi de finances pour l'exécution du budget de l'Etat, gestion 2009" (Presentation of the justifications for the Draft Finance Law for the execution of the government budget, 2009 management), September 2008 Publicly Available, but Not on the Internet. The budget summary was previously available on the Ministry of Finance's website at: <a href="http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html">http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html</a>
Executive's Budget Proposal	Produced but Not Available to the Public "Projet de loi de finances pour l'exécution du budget de l'Etat, gestion 2009" (Draft Finance Law for the execution of the government budget, 2009 management), September 2008
Budget Document One in Support of the Executive's Budget Proposal	Produced but Not Available to the Public "Tableau des opérations financières de l'Etat prévisionnel" (Table of estimated government financial operations), September 2008 "Stratégie d'endettement public pour l'année 2009 présentée en application des directives de l'UEMOA" (Public debt strategy for 2009, presented pursuant to the WAEMU directives), September 2008 "Exposé des motifs des nouvelles mesures fiscales envisagées pour l'année 2009" (Presentation of the justifications for the new tax measures planned for 2009), September 2008
Budget Document Two in Support of the Executive's Budget Proposal	Produced but Not Available to the Public "Plan de trésorerie mensualisé" (Monthly cash flow plan), September 2008
Budget Document Three in Support of the Executive's Budget Proposal	Produced but Not Available to the Public "Encours de la dette publique" (Outstanding public debt), September 2008
Citizens Budget	Not Produced
Enacted Budget	"Loi de finances pour l'exécution du budget de l'Etat, gestion 2009" (Finance Law for the execution of the government budget, 2009 management), December 2008, Posted in the JO no.05 of 29/01/2009 Publicly Available, but Not on the Internet The full 2009 enacted budget and its annexes were previously available on the Ministry of Finance's website at: <a href="http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html">http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html</a>

In-Year Reports	<p>"Situation d'exécution de la loi de finances au 31 mars 2009" (Execution Report of the Finance Law as of March 31, 2009), June 2009 Publicly Available (upon request), but not on the Internet</p>
Mid-Year Review	Produced but Not Available to the Public
Year-End Report	Produced but Not Available to the Public
Audit Report	<p>Not Produced "Le rapport public 2006" (2006 Public Report), January 2009 <a href="http://www.cour-comptes.gov.bf/SiteCour-Comptes/infos-utiles/rapport2006.pdf">http://www.cour-comptes.gov.bf/SiteCour-Comptes/infos-utiles/rapport2006.pdf</a></p> <p>This document would not be considered publicly available. It is published after the twenty four month limit stipulated in international best practices.</p>
Other Documents	<p>"Cadre stratégique de lutte contre la pauvreté" (Strategic framework for the fight against poverty), January 2004, <a href="http://www.finances.gov.bf/SiteFinances/cslp/index.html">http://www.finances.gov.bf/SiteFinances/cslp/index.html</a> "Cadre des dépenses à moyen terme" (Medium-term expenditure framework), Produced but Not Available to the Public</p>
Relevant Ministries & Departments	<ul style="list-style-type: none"> <li>-Ministère de l'Economie et des Finances (Ministry of the Economy and Finance), <a href="http://www.finances.gov.bf/SiteFinances/index.jsp">http://www.finances.gov.bf/SiteFinances/index.jsp</a></li> <li>-Direction générale des Impôts (Directorate General of Taxation), <a href="http://www.dgi.gov.bf">http://www.dgi.gov.bf</a></li> <li>-Direction générale des douanes (Directorate General of Customs), <a href="http://www.douanes.bf">http://www.douanes.bf</a></li> <li>-Direction générale du Trésor et de la comptabilité publique (Directorate General of the Treasury and Public Accounting), <a href="http://www.tresor.bf">http://www.tresor.bf</a></li> <li>-Direction générale des marchés publics (Directorate General of Procurement), <a href="http://www.marches-publics.gov.bf">http://www.marches-publics.gov.bf</a></li> <li>-Cour des Comptes (Supreme Audit Institution (SAI)), <a href="http://www.cour-comptes.gov.bf/SiteCour-Comptes/infos-utiles/documents.html">http://www.cour-comptes.gov.bf/SiteCour-Comptes/infos-utiles/documents.html</a></li> <li>-Assemblée Nationale (National Assembly), <a href="http://www.an.bf/">http://www.an.bf/</a></li> </ul>

**\* Government Comments for Table 2 are available at the end of the Questionnaire**

**Table 3. Distribution of Documents Related to the Executive’s Budget Proposal\***

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes	Yes		Yes	Yes	
C. Produced and available to the public, but only on request			Yes			
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	NA	No	NA	NA	NA
2. Advance notification of release is sent to users, media	NA	NA	No	NA	NA	NA
3. Released to public same day as official release to media	NA	NA	No	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	Yes	NA	NA	NA
5. Free print copies available, limited distribution	NA	NA	Yes	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	No	NA	NA	NA
7. Readily available outside capital and/or big cities <sup>†</sup>	NA	NA	No	NA	NA	NA
8. Written in more than one language	NA	NA	No	NA	NA	NA
9. News conference is held to discuss release	NA	NA	No	NA	NA	NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>†</sup>Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**\* Government Comments for Table 3 are available at the end of the Questionnaire**

**Table 4. Distribution of the Enacted Budget and Other Reports\***

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public			Yes	Yes	Yes
C. Produced and available to the public, but only on request		Yes			
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes				
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	Yes	NA	NA	NA
2. Advance notification of release sent to users, media	Yes	No	NA	NA	NA
3. Released to public same day as official release to media	No	No	NA	NA	NA
4. Available on the Internet free of charge	Yes	No	NA	NA	NA
5. Free print copies available, limited distribution	Yes	Yes	NA	NA	NA
6. Free print copies available, mass distribution	No	No	NA	NA	NA
7. Readily available outside capital/big cities <sup>+</sup>	No	No	NA	NA	NA
8. Written in more than one language	No	No	NA	NA	NA
9. News conference is held to discuss release	Yes	No	NA	NA	NA

<sup>+</sup>Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**\* Government Comments for Table 4 are available at the end of the Questionnaire**

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

**Note 1:** The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit.</li> <li>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  The Executive's budget proposal is still not available for the public. Therefore, we cannot affirm a priori that revenues and expenditures correspond to this kind of presentation.  The State Budgetary Nomenclature is being applied progressively. Besides, we can note real improvements in budgetary practice in Burkina, and this improvement has accelerated since the 2009 budget year. The present Minister of the economy and finances seems to plan to open and make budgetary (financial) information accessible. For example, the 2009 State budget is available on the ministry's website in its complete version.</p> <p>The new prime minister, named two years ago, seems to have a real sense of communication; since his nomination, he hired someone for general accountability and for the struggle against public corruption.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p>	d

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d
<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>b. No, multi-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “b.”</p>	b

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d

<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d
<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate revenue are presented.</li> <li>b. No, multi-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “b.”</p>	b

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</li> <li>b. Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>c. Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>d. No, data on the outstanding debt are not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d

<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.  b. No, interest payments on the debt are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	b
<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.  b. Yes, key additional information is presented, but some details are excluded.  c. Yes, some additional information is presented, but it lacks important details.  d. No, additional information related to the composition of government debt is not presented.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</li> <li>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>d. No, information related to the macroeconomic forecast is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d
<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d

<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function for BY-1.</li> <li>No expenditures classified by function are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>b. No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “b.”</p>	b

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d

<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “b.”</p>	<p>b</p>
<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	<p>d</p>

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>c. Yes, but only information on the level of debt is presented.</li> <li>d. No, information related to the government debt for BY-1 is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d
<b>Comprehensiveness</b>	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d
<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d

<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> But performance indicators can always be improved.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question would be “a.”</p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d
<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on policies intended to alleviate poverty is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d

<p><b>Additional Key Information for Budget Analysis &amp; Monitoring</b></p>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Especially in the Tax Code</p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "b." There is a system for taxpayer registration and for the evaluation of taxes and other fees, and hence the tax burden, but it is still highly insufficient and limited; the tax rules are complex and often too general and they are not updated.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I chose to change my answer to "b." This Code is a law and it presents general statement of tax burden and other key information on tax, but actual provisions for current year are in the budget. In spite of that, there are not enough precisions about each tax (for example taxable base).</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer "b."</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "b."</p>	<p>b</p>

57. Does the executive make available to the public an analysis of the distribution of the tax burden?

- a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
- c. Yes, some analysis is presented, but it lacks important details.
- d. No analysis on the distribution of the tax burden is presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

In the Tax Code. Since the nomination of Mr. Zongo as Prime minister (mid-2007), budget documents and information on tax are becoming more and more accessible. For example, on the Treasury's website we can now find details on some tax burden:

[http://www.tresor.bf/pages/contrib\\_bareme.htm](http://www.tresor.bf/pages/contrib_bareme.htm)

b

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." Same comment Q56.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose to change my answer to "b" in light of Peer Reviewer One's comments.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "b."

**Government Comment:** A more appropriate response to this question would be "d."

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Information is available on request.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "d."</p>	<p>a</p>
---	----------

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Information is available on request.</p> <p><b><u>Researcher Response to this Question was "b"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "d." In general, the public is not informed of the external assistance procedures and conditionalities.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I chose my answer because information is presented in the media (TV and radio).</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "d."</p>	<p>b</p>
--	----------

60. Does the executive make available to the public a summary that describes the budget and its proposals?

- a. Yes, it provides a summary that is very informative.
- b. Yes, it provides a summary that is somewhat informative.
- c. Yes, but the summary is not very informative.
- d. No, it does not provide a summary.
- e. Not applicable/other (please comment).

Citation:

"Exposé des motifs du projet de loi de finances pour l'exécution du budget de l'Etat, gestion 2009" (Presentation of the justifications for the Finance Law for the execution of the government budget, 2009 management), September 2008.

Publicly Available, but Not on the Internet.

Comment:

The budget summary was previously available on the Ministry of Finance's website at

<http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html>

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." The budget summary on the Ministry of the Economy and Finance website is not very comprehensive for the public.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because an informative summary is presented to the public. The budget summary is accessible and the public can now find it on the web: <http://www.dgb.gov.bf/pb.php>. Until the end of 2009, it also was on <http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html>.

**IBP Comment:** IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries. The document provides explanations of the assumptions that the government has made, particularly revenue sources, expenditures and implications of the public debt on the budget.

**Government Comment:** An appropriate response to this question is "a."

a

<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it publishes a citizens budget that is very informative.</li> <li>b. Yes, it publishes a citizens budget that is somewhat informative.</li> <li>c. Yes, but the citizens budget is not very informative.</li> <li>d. No, it does not publish a citizens budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Not produced.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Not provided.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p>	d

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The Constitution of Burkina Faso <a href="http://www.presidence.bf/constitution.php?sid=22">http://www.presidence.bf/constitution.php?sid=22</a></p> <p><u>Comment:</u> Though it is mentioned in the Constitution (see articles #8 and #101), the right in law to access government information has not been codified in law. Citizens can access budget information on request.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p>	<p>C</p>
--	----------

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> This information is available mostly on request.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “a.”</p>	<p>a</p>
---	----------

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

This information is available mostly on request.

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." There are no performance indicators or non-financial data in the program budgets that pertain to sectoral policies.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because this information is available on the website: www.cns.bf. People can collect non-financial information on this website if needed. I think the question talks about the public having disaggregated information if they request it (even if this kind of information is not inside the budget document); this is also possible in practice in different ministries (education, agriculture, etc.)

**IBP Comment:** IBP editors chose answer "a" because the question asks about the ability of the public to obtain detailed non-financial information on specific programs or projects. This information can be obtained from the various ministries.

**Government Comment:** A more appropriate response to this question would be "d."

a

## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The Constitution of Burkina Faso <a href="http://www.presidence.bf/constitution.php?sid=22">http://www.presidence.bf/constitution.php?sid=22</a></p> <p><u>Comment:</u> Parliament must receive the Executive's budget to analyze it during its second full session, which begins on the last Wednesday of September (in accordance with article 87 of the Constitution).</p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "a." In the budget preparation process, the law states that the Budget Circular Letter signed by the Head of State must be published no later than May 1 of the year prior to the budget year after which it is named. The draft budget, prepared on the basis of this Circular Letter, is then submitted to the National Assembly, no later than the last Wednesday of September. Parliament's budget review begins in early October and the vote on the budget in plenary session must take place before December 15 of the year prior to the budget year.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The Constitution provides that the draft budget must be handed over to the Parliament early at the beginning of the budgetary session, i.e. in October in order to allow the National Assembly to have enough time (60 days) to scrutinize the document by the end of the session, i.e. about December, 25 (cf. Constitution, art. 103).</p> <p><b><u>Researcher Response:</u></b> I chose my answer because in practice the dates can change, on the back of that law indicates deadlines (as the Peer Reviewer noticed himself).</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries. The question asks about the executive's advanced notice of the budget's release date in practice.</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "e."</p>	d

<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public.  b. Yes, a timetable is released, but some details are excluded.  c. Yes, a timetable is released, but it lacks important details.  d. No, a timetable is not issued to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  There is a timetable, but only for internal use.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	<p>d</p>
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable.  b. The executive adheres to most of the key dates in its timetable.  c. The executive has difficulty adhering to most of the dates in its timetable.  d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  However, the timetable is more or less respected. For example, when some information is requested from the ministry, sometimes the preparation of the document that contains this information is not yet finished, whereas it should be already. This year there is a delay in the elaboration of some budgetary documents.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	<p>d</p>

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> There is no consultation between the executive and members of the legislature during the budget preparation process.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p>	d
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> There is no consultation between the executive and the public during the budget preparation process.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The pre-budget statement is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The pre-budget statement is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The pre-budget statement is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	<p>d</p>
--	----------

<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The Constitution of Burkina Faso (article 87) <a href="http://www.presidence.bf/constitution.php?sid=22">http://www.presidence.bf/constitution.php?sid=22</a></p> <p><u>Comment:</u> Before the last Wednesday of September (in accordance with article 87 of the Constitution and article 45 of the "Loi de finances - loi n°006/2003 relative aux lois de finances").</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "a."</p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  Apart from the members of Parliament and of the Government, the other people must be “seated, visible and mute” during hearings held by the legislative Committee on Finance and Budget (Commission des Finances et du Budget - COMFIB).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “d.”</p>	<p>C</p>
---	----------

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Budget debates in the Parliament.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "d."</p>	a
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Only Government officials are heard.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

78. Do the legislative committees that hold public hearings release reports to the public on these hearings?

- a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.
- b. Yes, the committees release reports, but some details are excluded.
- c. Yes, the committees release reports, but they are not very informative.
- d. No, the committees do not release reports or do not hold public hearings.
- e. Not applicable/other (please comment).

Citation:

Comment:

Reports by legislative committees are available on request.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." After the draft budget is reviewed, the Parliamentary Finance Committee prepares a report. During the budget review in the plenary session that follows the Committee's work, questions are also asked of the administration and amendments are proposed.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because the report's content is not entirely available to the public. The practice is improving; the Legislature makes available to the public reports on public hearings. There are also television broadcastings of these hearings. The COMFIB makes these reports available to the public if requested.

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries. Important details are withheld from the public in the televised hearings and reports that are publicly available.

**Government Comment:** A more appropriate response to this question would be "d."

b

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</li> <li>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> They analyze all figures inside the Executive's budget. No credit line clearly details allocations on spending related to secrets items. According to information collected, the COMFIB does not receive information on secret items.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p>	<p>b</p>
--	----------

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

The Constitution of Burkina Faso (article 120)  
<http://www.presidence.bf/constitution.php?sid=22>

Comment:

The law allows the Parliamentarians to amend the Executive's budget proposal, but under some conditions: if they increase the expenditures they must propose an increase of revenues in the same amount. If they propose a reduction of the revenues, then they should propose a reduction of the expenditures in the same amount.

b

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." As part of the budget discussions in the National Assembly, the deputies have the right to amend the budget as provided for by the law that enables them to amend draft laws, and hence the budget law that is submitted to them for a vote.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because according to the law, the legislature cannot increase the expenditures without proposing corresponding additional resources, or if the legislature reduces the resources, the members of the Parliament must propose an equivalent reduction of the expenditures.

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

**Government Comment:** A more appropriate response to this question would be "a."

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Loi de finances pour l'exécution du budget de l'Etat, gestion 2009” (Finance Law for the execution of the government budget, 2009 management), December 2008, posted in the JO no.05 of 29/01/2009 Publicly Available, but Not on the Internet  The full 2009 enacted budget and its annexes were previously available on the Ministry of Finance's website at <a href="http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html">http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html</a></p> <p><u>Comment:</u>  In accordance with the State Budget Nomenclature of UEMOA, and the “Loi de finances - loi n° 006/2003 relative aux lois de finances.”</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p>	<p>a</p>
--	----------

<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual expenditure are released at least every month.</li> <li>b. In-year reports on actual expenditure are released at least every quarter.</li> <li>c. In-year reports on actual expenditure are released at least semi-annually.</li> <li>d. In-year reports on actual expenditure are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> "Situation d'exécution de la loi de finances au 31 mars 2009" (Report on the execution of the Finance Law as of March 31, 2009), June 2009</p> <p><u>Comment:</u> Periodicity of the in-year reports: the first in-year report (on budget implementation from January to end of March) was released on June, the second one on September, and so on.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "d."</p>	b

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports cover all expenditures.</li> <li>b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>d. No in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Situation d'exécution de la loi de finances au 31 mars 2009” (Report on the execution of the Finance Law as of March 31, 2009), June 2009.</p> <p>The secret funds or intelligence expenses used not to appear in the State budget, so if considering these funds we can choose answer “b,” instead of “a” as we did in 2008.</p> <p><u>Comment:</u>  Those concerning the secret funds or intelligence expenses do not appear distinctly.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “d.”</p>	<p>b</p>
---	----------

84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

- a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
- b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
- d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
- e. Not applicable/other (please comment).

Citation:

"Situation d'exécution de la loi de finances au 31 mars 2009" (Report on the execution of the Finance Law as of March 31, 2009), June 2009

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "c." The in-year reports only indicate the status of execution of expenditures by institution and by ministry.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because the more detailed in-year reports are produced only for internal use. As I can consider that detailed in-year reports are produced only for internal use, I can choose answer "c."

**IBP Comment:** Based on a review of comments, IBP editors chose answer "c."

**Government Comment:** A more appropriate response to this question would be "b."

C

85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

"Situation d'exécution de la loi de finances au 31 mars 2009" (Report on the execution of the Finance Law as of March 31, 2009), June 2009

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." This is a multi-year comparison based on the two previous years (Y-2) of the budget with the budget currently being executed.

**Peer Reviewer Two Comment:** It is not quite clear whether comparisons go so far, which suggests that the "c" box can also be ticked.

**Researcher Response:** I chose my answer because comparisons are made for all expenditures. But as I already said, the more detailed in-year reports are produced only for internal use. Sometimes, comparisons are made and sometimes they are not; when the ministry makes such comparisons only relevant ones are carried out.

**IBP Comment:** IBP editors chose answer "b" because comparisons were made for the majority of the expenditures but not all. The reports that have comparisons made for all expenditures were not publicly available during the research period.

**Government Comment:** A more appropriate response to this question would be "d."

b

86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?
- In-year reports on actual revenue collections by source of revenue are released at least every month.
  - In-year reports on actual revenue collections are released at least every quarter.
  - In-year reports on actual revenue collections are released at least semi-annually.
  - In-year reports on actual revenue collections by source of revenue are not released.
  - Not applicable/other (please comment).

Citation:

"Situation d'exécution de la loi de finances au 31 mars 2009" (Report on the execution of the Finance Law as of March 31, 2009), June 2009.

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." The public is not informed of the status of execution of budgetary revenue collection during the year. This information is for internal use.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because people have access to in-year reports. However, the more detailed in-year reports are produced only for internal use.

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries. The question asks about the periodicity of revenue reports included in in-year reports which are publicly available.

**Government Comment:** A more appropriate response to this question would be "d."

b

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"><li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li><li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li><li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li><li>d. In-year reports on actual revenue collections are not released to the public.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> "Situation d'exécution de la loi de finances au 31 mars 2009" (Report on the execution of the Finance Law as of March 31, 2009), June 2009</p> <p><u>Comment:</u> All sources of these figures are known by the Treasury.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "a."</p>	<p>a</p>
---	----------

88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all revenue sources.
- b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.
- c. Yes, but comparisons are made for less than two-thirds of revenue sources.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

"Situation d'exécution de la loi de finances au 31 mars 2009" (Report on the execution of the Finance Law as of March 31, 2009), June 2009

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d;" same comment as Q86.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because people have access to in-year reports. However, the more detailed in-year reports are produced only for internal use.

**IBP Comment:** IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

**Government Comment:** A more appropriate response to this question would be "d."

C

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Situation d'exécution de la loi de finances au 31 mars 2009” (Report on the execution of the Finance Law as of March 31, 2009), June 2009</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.” The public is unaware of the status of borrowing during the year.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> None, although this release is not specifically devised for this purpose; the information is contained in a more general document known as the “Finance Law execution statement” which is released every three months, most of time with an important delay. This comment is applicable to many other questions, such as numbers 81 thru 88.</p> <p><b><u>Researcher Response:</u></b> I modify my answer to “d” because information on actual borrowing is not available in the in-year reports. However, more detailed in-year reports are produced only for internal use.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer “d.”</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “d.”</p>	<p>d</p>
--	----------

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
  - Yes, key additional information is presented, but some details are excluded.
  - Yes, some additional information is presented, but it lacks important details.
  - No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
  - Not applicable/other (please comment).

Citation:

"Situation d'exécution de la loi de finances au 31 mars 2009" (Report on the execution of the Finance Law as of March 31, 2009), June 2009

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d;" same comment as Q89.

**Peer Reviewer Two Comment:**

**Researcher Response:** I changed my answer to "d" because more detailed in-year reports are produced only for internal use.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "d."

**Government Comment:** A more appropriate response to this question would be "a."

d

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  “Situation d'exécution de la loi de finances au 31 mars 2009” (Report on the execution of the Budget Law as of March 31, 2009), June 2009</p> <p><u>Comment:</u>  The release of the quarterly reports varies.</p> <p><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.” The in-year execution reports for the budget are not published. Therefore, the public is not informed. Only Parliament is informed, but it has no authority to act or amend.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I chose my answer because the public has access to in-year reports. However, more detailed in-year reports are produced only for internal use. The reports are usually elaborated three months after the end of the quarter.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “d.”</p>	<p>C</p>
---	----------

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-year review is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-year review is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-year review is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "b."</p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-year review is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
  - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
  - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
  - No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
  - Not applicable/other (please comment).

Citation:

Comment:

This process is done through a supplemental budget ("Loi de finances rectificative"). Voted by Parliament.

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d," although it is quite difficult to give a clear-cut answer to this question. In fact, shifting funds between administrative units, i.e. from a Section to another or from a Chapter to another in fact amounts to a violation of the budget law. However, it is considered a prerogative of the Executive to carry out such practices known as "credit transfers." Depending on the circumstances, the Executive can seek approval from the legislature generally through a supplemental budget Act that is adopted later on.

**Researcher Response:** I chose my answer because before or after shifting funds (as the Peer Reviewer said), which may depend on urgent situations, the executive seeks input from the legislature.

**IBP Comment:** IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

**Government Comment:** An appropriate response to this question is "a."

a

97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

Comment:

We found no credible information about fraud in the public process of procurement of goods.

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." Theoretically, government procurement is open to competition, but in practice, it is found that there are serious deficiencies and irregularities. The newspapers report breaches, but you can also find them in the official document entitled "Mesure de la performance de la gestion des finances publiques au Burkina Faso selon la méthodologie PEFA," (an online document that I quoted). Page 8 of this document states: "The bodies that audit expenditures indicate that serious and frequent deficiencies exist in procurement and in the execution and auditing of government contracts, and in particular for purchases of raw materials."

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c." There are many problems with the management of the procurement of goods and services; the fact that regulations pertaining to the procurement of goods are regularly reviewed is evidence that things are not running smoothly in this regard. However, honesty commands to say that there is a real move from the Government to have things run properly in the future.

**Researcher Response:** I changed my former answer to "b" because there is indeed some reported examples of irregularities.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "b."

**Government Comment:** A more appropriate response to this question would be "c."

b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> They are approved before the funds are expended. Every year there is one supplemental budget, often adopted in June by the Parliament. Most of the time, the supplemental budget is approved before the funds are expended.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "a."</p>	<p>a</p>
---	----------

99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
- e. Not applicable/other (please comment).

Citation:

Comment:

For the three last budget years we have an increase of: 2,20 percent (2006); 7,97 percent (2007); 2,50 percent (2008), between enacted and supplemental budgets, averaging to 4 percent. The following table presents the situation; numbers are from "Lois de finances" 2006, 2007, 2008, and from "Loi de finances rectificative" 2006, 2007, 2008:

Year	In FCFA		Fluctuation = LDFI-LDFR
	Loi de finances initiale = A	Loi de finances rectificative = B	C = $((B-A)/A)*100$
	Initial Budget Law = A	Amending Budget Law = B	
2006	892,097,099,000	911,759,099,000	2.20%
2007	925,135,151,000	998,841,430,000	7.97%
2008	984,171,356,000	1,008,730,248,000	2.50%
Average fluctuation from 2006 to 2008			4.22%

Source: Ministry of Finance

b

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." Generally 10%, but the supplement depends on the amount of the budget deficit.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d" since there can be many supplemental budgets during the whole period; on the other hand, a lower figure does not make sense most of time.

**Researcher Response:** I chose my answer because of the calculations made from the enacted and supplemental budgets from the previous years.

**IBP Comment:** IBP editors chose answer "b" because the question asks about the average size of supplemental budgets in the past years. The researcher has shown the average in the past years.

<p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a."</p>	
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Loi n°06-2003/AN portant loi organique relative aux lois de finances (article 14)</p> <p>Law 06-2003/AN on the organic budget laws (Article 14)</p> <p><u>Comment:</u> They are approved before the funds are expended.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "e."</p>	<p>a</p>

<b>Executive’s Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</p> <ul style="list-style-type: none"> <li>a. The report is released six months or less after the end of the fiscal year.</li> <li>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. The report is released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “b.”</p>	d
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.”</p>	d

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "c."</p>	d
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The reports mainly make financial assessments and the complete document is only for internal usage.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "c."</p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "c."</p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "c."</p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The year-end report is not publicly available.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is “d.”</p>	d

<b>The Independence and Performance of the Supreme Audit Institution</b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> During this survey round, the most recent final audit accounts ("Le rapport public 2006") were not completed within 24 months after the end of the fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> The document that the researcher mentions is produced, but made publicly available twenty four months after the period it covers. As per the <i>Guide to the Open Budget Questionnaire</i>, this document cannot be considered publicly available. It is published after the twenty four month limit stipulated in international best practices. This comment applies to questions 111 through 113.</p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The most recent audit report consulted for this survey ("Le rapport public 2006") was released more than 24 months after the end of the fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "c."</p>	d
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The most recent audit report consulted for this survey ("Le rapport public 2006") was released more than 24 months after the end of the fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "c."</p>	b

<p>114. 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?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Loi organique n°014-2000/AN, portant composition, Attribution, organisation, Fonctionnement de la Cour des Comptes et procédure applicable devant elle (Organic Law 014-2000/AN on the composition, powers, organization and operation of the Audit Office and the procedure applicable to it), 16 may 2000</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "b."</p>	b
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The most recent audit report consulted for this survey ("Le rapport public 2006") was released more than 24 months after the end of the fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	d

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> According to the law, the SAI can undertake audit on all kinds of public funds. Refer to: "Loi organique n°014-2000/AN, portant composition, Attribution, organisation, Fonctionnement de la Cour des Comptes et procédure applicable devant elle"(organic law 014-2000/AN, on the composition, powers, organization and operation of the Audit Office and the procedure applicable to it), "Loi organique n°36-2000/AN, portant modificatif de la loi organique n°014-2000/AN, portant composition, Attribution, organisation, Fonctionnement de la Cour des Comptes et procédure applicable devant elle" (organic law 36-2000/AN, amending organic law 014-2000/AN, on the composition, powers, organization and operation of the Audit Office and the procedure applicable to it) and "DECISION N°02-002/CC/CAB Portant Règlement Intérieur de la Cour des Comptes" (DECISION 02-002/CC/CAB on the bylaws of the Audit Office).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "a."</p>	<p>a</p>
---	----------

117. Who determines the budget of the Supreme Audit Institution?

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

Citation:

Comment:

All State Institutions determine their own budget, within the constraints set by the MTEF. Then it is voted by Parliament inside the Executive's budget. The needs in staff and in material are important. Please refer to: "Loi no. 006/2004 portant loi de finances" (Law 006/2004 on the Budget Law), "Loi organique n°014-2000/AN, portant composition, Attribution, organisation, Fonctionnement de la Cour des Comptes et procédure applicable devant elle" (organic law 014-2000/AN, on the composition, powers, organization and operation of the SAI and the procedure applicable to it), "Loi organique n°36-2000/AN, portant modificatif de la loi organique n°014-2000/AN, portant composition, Attribution, organisation, Fonctionnement de la Cour des Comptes et procédure applicable devant elle" (organic law 36-2000/AN, amending organic law 014-2000/AN, on the composition, powers, organization and operation of the Audit Office and the procedure applicable to it) and "DECISION N°02-002/CC/CAB Portant Règlement Intérieur de la Cour des Comptes" (DECISION 02-002/CC/CAB on the bylaws of the SAI).

C

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "d."

118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

- a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
- c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
- d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
- e. Not applicable/other (please comment).

Citation:

Comment:

The SAI is composed of three chambers: one to control State operations (revenues, expenditures,...), one to control local authorities, and the third one for controlling public companies and social security institutions. The appropriate chamber is committed according to the case. Please refer to: "Loi organique n°014-2000/AN, portant composition, Attribution, organisation, Fonctionnement de la Cour des Comptes et procédure applicable devant elle" (organic law 014-2000/AN, on the composition, powers, organization and operation of the Audit Office and the procedure applicable to it), "Loi organique n°36-2000/AN, portant modificatif de la loi organique n°014-2000/AN, portant composition, Attribution, organisation, Fonctionnement de la Cour des Comptes et procédure applicable devant elle" (organic law 36-2000/AN, amending organic law 014-2000/AN, on the composition, powers, organization and operation of the Audit Office and the procedure applicable to it) and "DECISION N°02-002/CC/CAB Portant Règlement Intérieur de la Cour des Comptes" (DECISION 02-002/CC/CAB on the bylaws of the SAI).

d

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e."

119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

Comment:

Most of the times the SAI takes the decision to carry out audits itself. Press conferences are held, the reports are posted on the website of the SAI (<http://www.cour-comptes.gov.bf/SiteCour-Comptes/index.jsp>).

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." So far, there has not been any policy of maintaining mechanisms of communication with the public as such; however, very recently there has been a tendency from the Court of Accounts to giving the general public an idea of what its mandate consists in; press conferences are delivered very soon after its annual report is released along with interviews given to some newspapers. On top of that, the Court of Accounts has undertaken a public opinion poll in the main cities of the country to see how many people are aware of its activities. This move is probably one of the positive effects of the lessons learned from the involvement of the Court of Accounts in international networking; the National SAI is part of the French lead AISCCUF along with the African section of INTOSAI.

**Researcher Response:** I chose to change my answer in light of the peer reviewer's comments and OBI's *Guide to the Open Budget Questionnaire*.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "d."

**Government Comment:** A more appropriate response to this question would be "d."

d

120. Does a committee of the legislature view and scrutinize the audit reports?

- a. Yes, all audit reports are scrutinized.
- b. Yes, most audit reports are scrutinized.
- c. Yes, some audit reports are scrutinized.
- d. No, audit reports are not scrutinized.
- e. Not applicable/other (please comment).

Citation:

Comment:

This is part of the assignments of the Parliament, particularly the "COMFIB."

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "c" because there is no evidence that these reports are scrutinized at the time, whereas they ought to, as a consequence of the recent awareness that there should be a dynamic cooperation between the Court of the Accounts and the Parliament.

**Researcher Response:** I chose my answer because the audit reports are necessarily submitted to the legislature, and the Parliament needs these reports to enlighten their point of view before they adopt the "Loi de règlement." In principle, in Burkina Faso, the SAI helps the Parliament to value and to verify the execution of the State budget, while making controls and while publishing its reports. The reports of the SAI are necessary to allow the Parliament to assess the State budget execution. Some members of the COMFIB (budget commission of the Parliament) assured us that the reports of the SAI act as basis to value, to amend and to validate the execution of the State budget; they then vote the "loi de règlement."

It is also important to know, however, that given that it is a Parliament commission who works on the report received by the SAI, the researcher, who is not a part of this commission, cannot know with absolute certainty if during these sessions the representatives of COMFIB (the Parliament finances commission) scrutinize the aforesaid report before forming an enlightened opinion and voting on the "loi de règlement." For the next OBI, IBP could review this aspect of the question because it is currently difficult for the researcher to have more than the COMFIB representatives' words.

**IBP Comment:** IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries. The researcher interviewed MPs from the opposition and they have given the same answer.

**Government Comment:** A more appropriate response to this question would be "d."

a

<p>121. 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?</p> <ul style="list-style-type: none"><li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li><li>b. Yes, the executive reports publicly on most audit findings.</li><li>c. Yes, the executive reports publicly on some audit findings.</li><li>d. No, the executive does not report on steps it has taken to address audit findings.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u></p> <p><u>Comment:</u> This information can be found inside the SAI's audit report, which is available on its website. However, the most recent audit report consulted for this survey ("Le rapport public 2006") was released more than 24 months after the end of the fiscal year.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> An appropriate response to this question is "d."</p>	<p>d</p>
--	----------

122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
- b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
- c. Yes, a report is released, but it lacks important details.
- d. No, a report is not produced or it is prepared for internal purposes only (please specify).
- e. Not applicable/other (please comment).

Citation:

Comment:

This report is made publicly available by the SAI.

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." No report of this kind is done for the time being. Such a move is very recent even (it goes back to 5 years or so) in the French system from which national institutions generally take example. So, we can expect a development in this regard in the near future.

**Researcher Response:** I chose to change my answer because in its report 2007, the SAI announces its commitment during the years to come to verify the efficient implementation of its recommendations.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "d."

**Government Comment:** A more appropriate response to this question would be "d."

d

123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation:

Comment:

There is no structure or agency of the government specifically named to be in charge of intelligence activities. However, we can suppose that it is incontestable that this kind of activities is assured by at least one structure bound to the State (for example inside the army or the national police), which is not explicitly designated.

d

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." Parliament audits the executive on the annual financial statements in the budget that constitute the draft budget review law. These financial statements pertain to the security sector, including the army and police as well, except for secret programs for which the Head of State's special funds are used.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because secret programs are not audited. The Peer Reviewer also agreed to this point in its comment.

**IBP Comment:** IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

**Government Comment:** A more appropriate response to this question would be "e."

## Government Comments: Section One

**Table 1. Budget Year of Documents Used in Completing the Questionnaire**

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	Not Available <b>GC:</b> Document produced but not made public (circulaire budgétaire 2010)
Budget Summary	2009 <b>GC:</b> The presentation of the justifications for the 2010 budget is prepared for the attention of the Council of Ministers and the National Assembly
Executive's Budget Proposal	Not Available <b>GC:</b> Available exclusively for the Directorate General of the Budget in the government Integrated Expenditure Circuit (CID)
Supporting Budget Documents	Not Available <b>GC:</b> Documents produced for the decision makers, but not for the Public - Produced but Not Available to the Public - Tableau des opérations financières de l'Etat prévisionnel (Table of estimated government financial operations); - Stratégie d'endettement public pour l'année 2010 présentée en application des directives de l'UEMOA (Public debt strategy for 2010 pursuant to WAEMU directives); - Exposé des motifs des nouvelles mesures fiscales envisagées pour l'année 2010 (Presentation of the justifications for new tax measures planned for 2010)
Citizens Budget	Not Available <b>GC:</b> The 2010 budget is available on the DGB web site "www;dgb;bf. It is not broken down for the public

Enacted Budget	2009 <b>GC:</b> 2010 budget enacted December ..., 2009 and is available at the DGB web site
In-Year Reports	2009
Mid-Year Report	Not Available <b>GC:</b> Mid-term review of the 2009 budget in June 2009 but not made available to the public
Year-End Report	Not Available <b>GC:</b> Loi de règlement du budget (budget review law) for the 2008 budget was enacted by the National Assembly but not made public
Audit Report	Not Available <b>GC:</b> Audit of the government budget not performed

**Table 2. Key Budget Documents Used: Full Titles and Internet Links**

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Produced but Not Available to the Public            "Circulaire budgétaire 2009", May 1, 2008</p> <p><b>Government Comment:</b> Cadre de dépenses à moyen terme 2010 (The Medium-Term Expenditure Framework) was prepared in March 2009; Circulaire budgétaire 2010 (The 2010 Budget Circular Letter) in May 2009. These documents are available but not to the public.</p>
Budget Summary	<p>"Exposé des motifs du projet de loi de finances pour l'exécution du budget de l'Etat, gestion 2009" (Presentation of the justifications for the Draft Finance Law for the execution of the government budget, 2009 management), September 2008            Publicly Available, but Not on the Internet.            The budget summary was previously available on the Ministry of Finance's website at:  <a href="http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html">http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html</a></p> <p><b>Government Comment:</b> Exposé des motifs du projet de budget gestion 2010 (Presentation of the justifications for the Draft Finance Law) available to decision-makers</p>
Executive's Budget Proposal	<p>Produced but Not Available to the Public            "Projet de loi de finances pour l'exécution du budget de l'Etat, gestion 2009", September 2008</p> <p><b>Government Comment:</b> The ministries and institutions make the budget proposals June 2009</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Produced but Not Available to the Public            "Tableau des opérations financières de l'Etat prévisionnel", September 2008" (Estimated table of government financial operations)            "Stratégie d'endettement public pour l'année 2009 présentée en application des directives de l'UEMOA" (Public debt strategy for 2009, presented pursuant to the WAEMU directives), September 2008            "Exposé des motifs des nouvelles mesures fiscales envisagées pour l'année 2009" (Presentation of the justifications for the new tax measures planned for 2009), September 2008</p> <p><b>Government Comment:</b> Budget execution for the three previous years.</p>

Budget Document Two in Support of the Executive's Budget Proposal	<p>Produced but Not Available to the Public "Plan de trésorerie mensualisé" (Monthly cash flow plan), September 2008</p> <p><b>Government Comment:</b> The full list of personnel and the different calculations for compensation (currently employed civil servant, availability, secondment, in SND, to stay all or part of 2010)</p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Produced but Not Available to the Public "Encours de la dette publique" (Outstanding public debt), September 2008</p> <p><b>Government Comment:</b> The full list of government contractors hired before and after 1998</p>
Citizens Budget	<p>Not Produced</p> <p><b>Government Comment:</b> Documents not made available to the public.</p>
Enacted Budget	<p>"Loi de finances pour l'exécution du budget de l'Etat, gestion 2009", December 2008, Posted in the JO no.05 of 29/01/2009 Publicly Available, but Not on the Internet The full 2009 enacted budget and its annexes were previously available on the Ministry of Finance's website at <a href="http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html">http://www.finances.gov.bf/SiteFinances/budget/budget-annee/index.html</a></p> <p><b>Government Comment:</b> The 2010 management Budget Law enacted in December 2010 is available on the DGB web site. The document enacted was presented to civil society in February 2010.</p>
In-Year Reports	<p>"Situation d'exécution de la loi de finances au 31 mars 2009", June 2009 Publicly Available (upon request), but not on the Internet</p> <p><b>Government Comment:</b> Loi de finances rectificative du budget 2009 (The amending Budget Law for the 2009 budget), made in September 2009, is available on the DGB web site</p>
Mid-Year Review	<p>Produced but Not Available to the Public</p> <p><b>Government Comment:</b> 2009 mid-term budget review in June 2009</p>

Year-End Report	<p>Produced but Not Available to the Public</p> <p><b>Government Comment:</b> Loi de règlement 2008 (The 2008 budget review law) is available on the DGB web site.</p>
Audit Report	<p>Produced but Not Available to the Public</p> <p>"Le rapport public 2006" (2006 Public Report), January 2009  <a href="http://www.cour-comptes.gov.bf/SiteCour-Comptes/infos-utiles/rapport2006.pdf">http://www.cour-comptes.gov.bf/SiteCour-Comptes/infos-utiles/rapport2006.pdf</a></p> <p><b>Government Comment:</b> Not done.</p>
Other Documents	<p>"Cadre stratégique de lutte contre la pauvreté" (Poverty Reduction Strategy Paper), January 2004,  <a href="http://www.finances.gov.bf/SiteFinances/cslp/index.html">http://www.finances.gov.bf/SiteFinances/cslp/index.html</a></p> <p>"Cadre des dépenses à moyen terme" (Medium-Term Expenditure Framework),  Produced but Not Available to the Public</p> <p><b>Government Comment:</b> "Cadre stratégique de lutte contre la pauvreté" (Poverty Reduction Strategy Paper), January 2004,  <a href="http://www.finances.gov.bf/SiteFinances/cslp/index.html">http://www.finances.gov.bf/SiteFinances/cslp/index.html</a></p> <p>"Cadre des dépenses à moyen terme" (Medium-Term Expenditure Framework),  "Stratégie de Croissance Accéléré et de Développement Durable (SCADD)" (Accelerated Growth and Sustainable Development Strategy).</p> <p>Documents available but not to the public.</p>

<p>Relevant Ministries &amp; Departments</p>	<ul style="list-style-type: none"> <li>-Ministère de l'Economie et des Finances (Ministry of the Economy and Finance), <a href="http://www.finances.gov.bf/SiteFinances/index.jsp">http://www.finances.gov.bf/SiteFinances/index.jsp</a></li> <li>-Direction générale des Impôts (Directorate General of Taxation), <a href="http://www.dgi.gov.bf">http://www.dgi.gov.bf</a></li> <li>-Direction générale des douanes (Directorate General of Customs), <a href="http://www.douanes.bf">http://www.douanes.bf</a></li> <li>-Direction générale du Trésor et de la comptabilité publique (Directorate General of the Treasury and Public Accounting), <a href="http://www.tresor.bf">http://www.tresor.bf</a></li> <li>-Direction générale des marchés publics (Directorate General of Procurement), <a href="http://www.marches-publics.gov.bf">http://www.marches-publics.gov.bf</a></li> <li>-Cour des Comptes (Supreme Audit Institution (SAI)), <a href="http://www.cour-comptes.gov.bf/SiteCour-Comptes/infos-utiles/documents.html">http://www.cour-comptes.gov.bf/SiteCour-Comptes/infos-utiles/documents.html</a></li> <li>-Assemblée Nationale (National Assembly), <a href="http://www.an.bf/">http://www.an.bf/</a></li> </ul> <p><b>Government Comment:</b> This pertains to all the ministries and institutions, but the Ministry of the Economy is the lead through its principal directorates with the following sites:</p> <ul style="list-style-type: none"> <li>-Ministère de l'Economie et des Finances (Ministry of the Economy and Finance), <a href="http://www.finances.gov.bf/SiteFinances">http://www.finances.gov.bf/SiteFinances</a></li> <li>-Direction générale des Impôts (Directorate General of Taxation), <a href="http://www.dgi.gov.bf">http://www.dgi.gov.bf</a></li> <li>-Direction générale des douanes (Directorate General of Customs), <a href="http://www.douanes.bf">http://www.douanes.bf</a></li> <li>-Direction générale du Trésor et de la comptabilité publique (Directorate General of the Treasury and Public Accounting), <a href="http://www.tresor.bf">http://www.tresor.bf</a></li> <li>-Direction générale des marchés publics (Directorate General of Procurement), <a href="http://www.marches-publics.gov.bf">http://www.marches-publics.gov.bf</a></li> <li>Direction générale du budget (Directorate General of the Budget), <a href="http://www.dgb;bf">http://www.dgb;bf</a></li> <li>La Cours des Comptes (SAI) reports on accounts</li> <li>-Cour des Comptes (SAI), <a href="http://www.cour-comptes.gov.bf/SiteCour-Comptes/infos-utiles/documents.html">http://www.cour-comptes.gov.bf/SiteCour-Comptes/infos-utiles/documents.html</a></li> <li>-Assemblée Nationale (National Assembly), <a href="http://www.an.bf/">http://www.an.bf/</a></li> </ul>
--	---

**Table 3. Distribution of Documents Related to the Executive’s Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes	Yes		Yes	Yes	
C. Produced and available to the public, but only on request			Yes			
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		<b>GC</b> : Yes				
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA <b>GC</b> : Yes	NA <b>GC</b> : Yes	No	NA	NA	NA
2. Advance notification of release is sent to users, media	NA <b>GC</b> : No	NA <b>GC</b> : Yes	No	NA	NA	NA
3. Released to public same day as official release to media	NA <b>GC</b> : No	NA <b>GC</b> : No	No	NA	NA	NA
4. Available on the Internet free of charge	NA <b>GC</b> : No	NA <b>GC</b> : Yes	Yes	NA	NA	NA
5. Free print copies available, limited distribution	NA <b>GC</b> : Yes	NA <b>GC</b> : Yes	Yes	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	No	NA	NA	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	NA <b>GC</b> : No	NA <b>GC</b> : No	No	NA	NA	NA
8. Written in more than one language	NA <b>GC</b> : No	NA <b>GC</b> : No	No	NA	NA	NA
9. News conference is held to discuss release	NA <b>GC</b> : No	NA <b>GC</b> : Yes	No	NA	NA	NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>+</sup>Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**GC**: Government Comment

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public			Yes	Yes	Yes <b>GC:</b> No
C. Produced and available to the public, but only on request		Yes	<b>GC:</b> Yes	<b>GC:</b> Yes	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes			<b>GC:</b> Yes	
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	Yes	NA <b>GC:</b> Yes	NA <b>GC:</b> Yes	NA
2. Advance notification of release sent to users, media	Yes	No	NA <b>GC:</b> No	NA <b>GC:</b> No	NA
3. Released to public same day as official release to media	No	No	NA <b>GC:</b> No	NA <b>GC:</b> No	NA
4. Available on the Internet free of charge	Yes	No <b>GC:</b> Yes	NA <b>GC:</b> No	NA <b>GC:</b> Yes	NA
5. Free print copies available, limited distribution	Yes	Yes	NA <b>GC:</b> Yes	NA <b>GC:</b> Yes	NA
6. Free print copies available, mass distribution	No	No	NA <b>GC:</b> No	NA <b>GC:</b> No	NA
7. Readily available outside capital/big cities <sup>+</sup>	No	No	NA <b>GC:</b> No	NA <b>GC:</b> No	NA
8. Written in more than one language	No <b>GC:</b> Yes	No <b>GC:</b> No	NA <b>GC:</b> No	NA <b>GC:</b> No	NA <b>GC:</b> NA
9. News conference is held to discuss release	Yes <b>GC:</b> Yes	No	NA <b>GC:</b> No	NA <b>GC:</b> No	NA

<sup>+</sup>Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**GC:** Government Comment