This questionnaire was completed by:

Name: SILWE KAPHALO SEGORBAH
Organization: CENTRE POUR LA GOUVERNANCE DEMOCRATIQUE (CGD)
Address: Ouaga 2000, Cité Azimmo
          s/c du PNUD, 01 B.P. 575
          Ouagadougou 01
          Burkina Faso
Telephone: (+226) 50 37 48 25 (office), (+226) 76 67 32 32 (mobile)
E-mail: cgdbf@hotmail.com; cgd@cgd.bf
Internet Website: www.cgd.bf
International Budget Project
OPEN BUDGET QUESTIONNAIRE
BURKINA FASO

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Section One: The Availability of Budget Documents
Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, “Not Available.”

<table>
<thead>
<tr>
<th>Budget Documents Used in Completing the Questionnaire</th>
</tr>
</thead>
<tbody>
<tr>
<td>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</td>
</tr>
<tr>
<td><strong>Budget Year Used</strong></td>
</tr>
<tr>
<td>Pre-Budget Statement</td>
</tr>
<tr>
<td>Budget Summary</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
</tr>
<tr>
<td>Citizens Budget</td>
</tr>
<tr>
<td>Enacted Budget</td>
</tr>
<tr>
<td>In-Year Reports</td>
</tr>
<tr>
<td>Mid-Year Report</td>
</tr>
<tr>
<td>Year-End Report</td>
</tr>
<tr>
<td>Audit Report</td>
</tr>
</tbody>
</table>
Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on the Internet.”

<table>
<thead>
<tr>
<th>Budget Document</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Produced, But Not Available to the Public</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>Produced, But Not Available to the Public</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>Produced, But Not Available to the Public</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
<td>Produced, But Not Available to the Public</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Produced</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Publicly Available, But Not on the Internet</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Publicly Available, But Not on the Internet</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Publicly Available, But Not on the Internet</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Publicly Available, But Not on the Internet</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Produced, But Not Available to the Public</td>
</tr>
<tr>
<td>Other Documents</td>
<td><a href="http://www.uemoa.int">www.uemoa.int</a>, <a href="http://www.tresor.bf">www.tresor.bf</a></td>
</tr>
<tr>
<td>Relevant Ministries &amp; Departments</td>
<td><a href="http://www.primature.gov.bf">www.primature.gov.bf</a></td>
</tr>
</tbody>
</table>
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

<table>
<thead>
<tr>
<th>DISTRIBUTION OF BUDGET DOCUMENTS</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td>Pre-budget</td>
<td>Yes</td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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?

For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.

<table>
<thead>
<tr>
<th>Pre-budget</th>
<th>Executive’s Budget</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Main document</td>
<td>Budget summary*</td>
<td>Supporting Document 1</td>
</tr>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>2. Advance notification of release is sent to users, media</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>7. Readily available outside capital and/or big cities+</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>NA</td>
<td>NA</td>
</tr>
</tbody>
</table>

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

+Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.
### Table 4. Distribution of the Enacted Budget and Other Reports

#### DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS

For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:

<table>
<thead>
<tr>
<th>A. Not produced, even for internal purposes</th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.

<table>
<thead>
<tr>
<th>1. The release date is known at least one month in advance</th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>7. Readily available outside capital/big cities†</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>NA</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>NA</td>
</tr>
</tbody>
</table>

*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.
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
Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

<table>
<thead>
<tr>
<th>The Executive’s Budget Proposal</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Estimates for the Budget Year and Beyond</strong></td>
<td></td>
</tr>
<tr>
<td>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)?</td>
<td>d</td>
</tr>
<tr>
<td>a. All expenditures are classified by administrative unit.</td>
<td></td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</td>
<td></td>
</tr>
<tr>
<td>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</td>
<td></td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td>Citation and/or comment: The executive’s budget proposal is not made available to the public; it is therefore difficult to respond to questions 1-55. For the questions based on this document that is not publicly available, we thought the ‘not available’ responses (i.e. “d”) would be prudent. This brings about a significant difference from the 2004 Questionnaire. For some of the questions in 1-55 below we have presented comments, even though the answer remains “d” because of the non-public nature of the executive’s budget proposal.</td>
<td></td>
</tr>
<tr>
<td>Peer Reviewer ONE Comment:</td>
<td></td>
</tr>
<tr>
<td>Peer Reviewer TWO Comment:</td>
<td></td>
</tr>
<tr>
<td>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</td>
<td>d</td>
</tr>
<tr>
<td>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</td>
<td></td>
</tr>
<tr>
<td>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</td>
<td></td>
</tr>
<tr>
<td>c. Some, but not all, expenditures are classified by function.</td>
<td></td>
</tr>
<tr>
<td>d. No expenditures classified by function are presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td>Citation and/or comment: It corresponds to the budgetary nomenclature instituted by the West African Economic and Monetary Union (UEMOA) to its member states.</td>
<td></td>
</tr>
<tr>
<td>Peer Reviewer ONE Comment:</td>
<td></td>
</tr>
<tr>
<td>Peer Reviewer TWO Comment:</td>
<td></td>
</tr>
</tbody>
</table>
3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?

   a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification.
   d. No expenditures classified by economic classification are presented.
   e. Not applicable/other (please comment).

   Citation and/or comment: See comments to Q 2.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?

   a. Program-level data are presented for all expenditures.
   b. Program-level data are presented for at least two-thirds of, but not all, expenditures.
   c. Program-level data are presented, but for less than two-thirds of expenditures.
   d. No program-level data are presented.
   e. Not applicable/other (please comment).

   Citation and/or comment: See comments to Q 2

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

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)?

   a. Yes, multi-year estimates of aggregate expenditure are presented.
   b. No, multi-year estimates of aggregate expenditure are not presented.
   c. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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)?

   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).
   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.
   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.
   d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

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?

   a. All sources of tax revenue are identified individually.
   b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.
   c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.
   d. No sources of tax revenue are identified individually.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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?
   a. All sources of non-tax revenue are identified individually.
   b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.
   c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.
   d. No sources of non-tax revenues are identified individually.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

---

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)?
   a. Yes, multi-year estimates of aggregate revenue are presented.
   b. No, multi-year estimates of aggregate revenue are not presented.
   c. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

---

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)?
   a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
   b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
   c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.
   d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

   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).
   b. Yes, the data reflect the outstanding debt at the end of the budget year.
   c. Yes, the data reflect the outstanding debt at the start of the budget year.
   d. No, data on the outstanding debt are not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?

   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).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

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?

   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).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

   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.
   b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
   c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
   d. No, information related to the macroeconomic forecast is not presented.
   e. Not applicable/other (please comment).

   **Citation and/or comment:**

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

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)?

   a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.
   e. Not applicable/other (please comment).

   **Citation and/or comment:**

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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?

   a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on the impact of policy proposals on expenditures is not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**
   
   **Peer Reviewer TWO Comment:**

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?

   a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on the impact of policy proposals on revenues is not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**
   
   **Peer Reviewer TWO Comment:**
<table>
<thead>
<tr>
<th>Estimates for Years Prior to the Budget Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>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)?</td>
</tr>
<tr>
<td>a. All expenditures are classified by administrative unit for BY-1.</td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</td>
</tr>
<tr>
<td>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented for BY-1.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

| 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? |
| a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. |
| b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. |
| c. Some, but not all, expenditures are classified by function for BY-1. |
| d. No expenditures classified by function are presented for BY-1. |
| e. Not applicable/other (please comment). |

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
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?

   a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification for BY-1.
   d. No expenditures classified by economic classification are presented for BY-1.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**
   
   **Peer Reviewer TWO Comment:**

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)?

   a. Program-level expenditure data are presented for all expenditures for BY-1.
   b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
   c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
   d. No program-level expenditure data are presented for BY-1.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**
   
   **Peer Reviewer TWO Comment:**
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)?

   a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
   b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
   c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
   d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

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)?

   a. Yes, such prior-year estimates of aggregate expenditure are presented.
   b. No, such prior-year estimates of aggregate expenditure are not presented.
   c. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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)?

   a. 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).
   b. 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.
   c. 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.
   d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
   e. Not applicable/other (please comment).

   Citation and/or comment: Prior-year estimates are presented for aggregate expenditure only.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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?

   a. Two years prior to the budget year (BY-2).
   b. Three years prior to the budget year (BY-3).
   c. Before BY-3.
   d. No actual data for all expenditures are presented in the budget or supporting budget documentation.
   e. Not applicable/other (please comment).

   Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
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?

   a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
   b. Yes, in most cases, prior-year data are adjusted to be comparable.
   c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
   d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

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)?

   a. All tax revenues are identified individually for BY-1.
   b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
   c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
   d. No tax revenues are identified individually for BY-1.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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)?

   a. All non-tax revenues are identified individually for BY-1.
   b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.
   c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.
   d. No non-tax revenues are identified individually for BY-1.
   e. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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)?

   a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
   b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
   c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
   d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
   e. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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)?

   a. Yes, such prior-year estimates of aggregate revenue are presented.
   b. No, such prior-year estimates of aggregate revenue are not presented.
   c. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
### 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)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- 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.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

### 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?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- d. No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

### 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?

- a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
- b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
- c. Yes, but only information on the level of debt is presented.
- d. No, information related to the government debt for BY-1 is not presented.
- e. Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
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?

   a. Two years prior to the budget year (BY-2).
   b. Three years prior to the budget year (BY-3).
   c. Before BY-3.
   d. No actual data for government debt are presented in the budget or supporting budget documentation.
   e. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

Comprehensiveness

35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?

   a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on extra-budgetary funds is not presented.
   e. Not applicable/other (please comment).

Citation and/or comment: The social security system is managed by two public companies: the “Caisse Nationale de Sécurité Sociale (CNSS)” for private sector workers and the “Caisse de Retraite des Fonctionnaires (CARFO)” for civil servants.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

   a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on intergovernmental transfers is not presented.
   e. Not applicable/other (please comment).

   **Citation and/or comment:**

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on transfers to public corporations is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

   **Citation and/or comment:**

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on quasi-fiscal activities is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

   **Citation and/or comment:**

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</td>
<td>d</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key information, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information on financial assets is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td>Citation and/or comment:</td>
<td></td>
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<tr>
<td><strong>Peer Reviewer ONE Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer TWO Comment:</strong></td>
<td></td>
</tr>
<tr>
<td>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</td>
<td>d</td>
</tr>
<tr>
<td>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key information, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information on non-financial assets is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td>Citation and/or comment:</td>
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<tr>
<td><strong>Peer Reviewer ONE Comment:</strong></td>
<td></td>
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<tr>
<td><strong>Peer Reviewer TWO Comment:</strong></td>
<td></td>
</tr>
</tbody>
</table>
41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

   a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on expenditure arrears is not presented.
   e. Not applicable/other (please comment).

Citation and/or comment: Since the 2004 budget, which put in place the UEMOA nomenclature, some efforts have been made to present expenditure arrears. However, the transitional arrangements specify that it is only from the 2007 budget that such information will be presented.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

<table>
<thead>
<tr>
<th>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on contingent liabilities is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Same as Q 41.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?

   a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on future liabilities is not presented.
   e. Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. All sources of donor assistance are identified individually.</td>
</tr>
<tr>
<td>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</td>
</tr>
<tr>
<td>c. Less than two-thirds of sources of donor assistance are identified individually.</td>
</tr>
<tr>
<td>d. No sources of donor assistance are identified individually.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: The government has decided that all sources of donor assistance will be identified individually effective in the 2006 budget.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on tax expenditures is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

28
46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?

   a. All earmarked revenues are identified individually.
   b. At least two-thirds of, but not all, earmarked revenues are identified individually.
   c. Less than two-thirds of earmarked revenues are identified individually.
   d. No earmarked revenues are identified individually.
   e. Not applicable/other (please comment).

Citation and/or comment: Article 52 of law n° 2003-006/AN and articles 4 and 61 of the decree n° 2005-255/PRES/PM/MFB of May 12, 2005 regarding the general regulation of public accounting, forbids the assignment of revenue returns. However, some exceptions are provided for by article 23 of the same law. These cases are clearly identified in the budget, notably in the annex for special accounts of the Treasury.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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?

   a. One percent or less of expenditure is dedicated to secret items.
   b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
   c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
   d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
   e. Not applicable/other (please comment).

Citation and/or comment: If the share of secret expenditures were to be revealed, they would first need to be identified. This information doesn’t appear in the budget of the state, except for special funds allocated to the president and the prime minister.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
<table>
<thead>
<tr>
<th>The Budget Narrative &amp; Performance Monitoring</th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation and/or comment:</td>
</tr>
</tbody>
</table>

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation and/or comment:</td>
</tr>
</tbody>
</table>

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
<table>
<thead>
<tr>
<th>50.</th>
<th>Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Non-financial data are presented for all programs.</td>
</tr>
<tr>
<td>b.</td>
<td>Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</td>
</tr>
<tr>
<td>c.</td>
<td>Non-financial data are presented for programs representing less than two-thirds of expenditure.</td>
</tr>
<tr>
<td>d.</td>
<td>No non-financial data are presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

<table>
<thead>
<tr>
<th>51.</th>
<th>Are the non-financial data presented useful for assessing how an expenditure program is performing?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>The non-financial data are very useful for assessing program performance.</td>
</tr>
<tr>
<td>b.</td>
<td>The non-financial data are mostly useful for assessing program performance.</td>
</tr>
<tr>
<td>c.</td>
<td>The non-financial data are somewhat useful for assessing program performance.</td>
</tr>
<tr>
<td>d.</td>
<td>No non-financial data are provided or they are not useful for assessing program performance.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?
   a. Performance indicators are presented for all programs.
   b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
   c. Performance indicators are presented for programs representing less than two-thirds of expenditures.
   d. No performance indicators are presented.
   e. Not applicable/other (please comment).

   Citation and/or comment: An instrument modelled on the American PPBS or the former French RCB and known as “performance budget” (or ‘budget de programme’) was adopted in 1997. However, the Government has failed to implement it properly. It was decided last year (August 2005) that plans will be made to re-launch the project.

   Peer Reviewer ONE Comment: 
   Peer Reviewer TWO Comment: 

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?
   a. All performance indicators are well designed.
   b. Most performance indicators are well designed.
   c. Some performance indicators are well designed, but most are not.
   d. No programs have performance indicators, or they are not well designed.
   e. Not applicable/other (please comment).

   Citation and/or comment: 

   Peer Reviewer ONE Comment: 
   Peer Reviewer TWO Comment: 

54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?
   a. All performance indicators are used in conjunction with performance targets.
   b. Most performance indicators are used in conjunction with performance targets.
   c. Some performance indicators are used in conjunction with performance targets, but most are not.
   d. No performance indicators are used in conjunction with performance targets.
   e. Not applicable/other (please comment).

   Citation and/or comment: 

   Peer Reviewer ONE Comment: 
   Peer Reviewer TWO Comment:
<table>
<thead>
<tr>
<th>Question</th>
<th>Option</th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information on policies intended to alleviate poverty is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td>d</td>
</tr>
</tbody>
</table>

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

### Additional Key Information for Budget Analysis & Monitoring

*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.*

<table>
<thead>
<tr>
<th>Question</th>
<th>Option</th>
</tr>
</thead>
<tbody>
<tr>
<td>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information is not presented.</td>
<td>d</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
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 and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

   a. Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on conditions associated with IFI assistance is not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?

   a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on conditions associated with donor country assistance is not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
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 and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

   d

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?
   a. Yes, it publishes a citizens budget that is very informative.
   b. Yes, it publishes a citizens budget that is somewhat informative.
   c. Yes, but the citizens budget is not very informative.
   d. No, it does not publish a citizens budget.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

   d

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)?
   a. Yes, thorough definitions of budget terms are provided.
   b. Yes, definitions are provided, but some details are excluded.
   c. Yes, some definitions are provided, but it lacks important details.
   d. No, definitions are not provided.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
63. Does the executive make available to the public a summary of the budget process?

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

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

64. Do citizens have the right in law to access government information, including budget information?

- a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
- 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.
- 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.
- d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
- e. Not applicable/other (please comment).

Citation and/or comment:

**The researcher’s response was “a”**: Law N° 56/93/ADP (structural code of information for Burkina), stipulates in its first article that the right to information is one of the fundamental rights of the Burkinabé citizen. (See the Constitution of 2002, article 8 and 101 as well as the Code Général des Collectivités Territoriales, article 11, 241, 247, 250.)

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment**: A more appropriate response to this question would be “b.” In practice, it is impossible to obtain budget information.

**IBP Comment**: IBP editors chose answer “b” to take account of the practical difficulties in obtaining such information.
65. 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)?

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

   Citation and/or comment: Such information is often not available within the Government’s agencies themselves.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

66. 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 and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
Section Three: The Budget Process
## The Budget Process

### Executive’s Formulation of the Budget

<table>
<thead>
<tr>
<th>67. How far in advance of the release of the budget is the day of its release known?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. The release date is set in permanent law.</td>
</tr>
<tr>
<td>b. The executive announces the release date at least two months in advance.</td>
</tr>
<tr>
<td>c. The executive announces the release date less than two months but more than two weeks in advance.</td>
</tr>
<tr>
<td>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Law n° 006-2003/AN of 23/02/2003 in the Constitution and the decree 2005/257 of December 2005 fixed the main lines of the budgetary calendar.

### Peer Reviewer ONE Comment:

### Peer Reviewer TWO Comment:

<table>
<thead>
<tr>
<th>68. Does the executive release to the public its timetable for its budget preparation process?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, a detailed timetable is released to the public.</td>
</tr>
<tr>
<td>b. Yes, a timetable is released, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, a timetable is released, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, a timetable is not issued to the public.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: The budget circular determines the calendar. However, it is only released to the ministries and institutions, and not to the public.

### Peer Reviewer ONE Comment:

### Peer Reviewer TWO Comment:

<table>
<thead>
<tr>
<th>69. Does the executive adhere to its timetable for the preparation and release of the budget?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. The executive adheres to the dates in its timetable.</td>
</tr>
<tr>
<td>b. The executive adheres to most of the key dates in its timetable.</td>
</tr>
<tr>
<td>c. The executive has difficulty adhering to most of the dates in its timetable.</td>
</tr>
<tr>
<td>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: We answered “d” because the executive does not release the timetable to the public. See Q 68 above.

### Peer Reviewer ONE Comment:

### Peer Reviewer TWO Comment:
<table>
<thead>
<tr>
<th>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, the executive holds extensive consultations with a wide range of legislators.</td>
</tr>
<tr>
<td>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</td>
</tr>
<tr>
<td>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</td>
</tr>
<tr>
<td>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:** The legislature is only involved in the process once the executive’s budget proposal is tabled in Parliament.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</td>
</tr>
<tr>
<td>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</td>
</tr>
<tr>
<td>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</td>
</tr>
<tr>
<td>d. No, the executive does not typically consult with the public as part of the budget preparation process.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:**

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
72. When does the executive release a pre-budget statement to the public?

a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.
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.
c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.
d. The executive does not release a pre-budget statement.
e. Not applicable/other (please comment).

Citation and/or comment: The executive doesn't release such a report to the public. The executive does, however, produce a report named "Exposé des Motifs" that comes with the executive's budget proposal. This report exposes the macroeconomic justification, the policy objectives and the Government's strategy. This document is not released to the public either.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?

a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.
b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.
c. Yes, some explanation is presented, but it lacks important details.
d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
e. Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?

   a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

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**Legislative Approval of the Budget**

75. How far in advance of the start of the budget year does the legislature receive the budget?

   a. The legislature receives the budget at least three months before the start of the budget year.
   b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.
   c. The legislature receives the budget less than six weeks before the start of the budget year.
   d. The legislature does not receive the budget before the start of the budget year.
   e. Not applicable/other (please comment).

   Citation and/or comment: The Parliament receives the executive’s budget proposal on the last Wednesday of September. The Parliament adopts the text before the beginning of the following fiscal year.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
76. 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?

    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.
    b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
    c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
    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.
    e. Not applicable/other (please comment).

    Citation and/or comment: The finance and budget committee (COMFIB) of the Parliament may hear any person when it considers the budget. These hearings are, however, not public.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

77. 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?

    a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
    b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
    c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
    d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
    e. Not applicable/other (please comment).

    Citation and/or comment: The meetings of parliamentary committees are not open to the public. Same as questions 78 and 79.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “b.” The debates concerning the adoption of the budget in the Parliament are public.

**IBP Comment:** IBP editors chose answer “d” because even though the plenary sessions of Parliament are open to the public, the sessions of the legislative committees are closed to the public.
78. 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?

   a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
   b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
   c. Yes, a limited number of hearings are held in which testimony from the public is heard.
   d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
   e. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: See comment to Question 77 above.

IBP Comment: See previous IBP comment.

79. 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 and/or comment: The reports that come from these hearings are put at the disposal of the House for further budgetary proceedings, but they are not made public.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: See comment to Question 78 above.

IBP Comment: See previous IBP comment.
80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?

   a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response.
   b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely.
   c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely.
   d. The executive responds selectively or ignores such legislative requests.
   e. Not applicable/other (please comment).

   **Citation and/or comment:** Members of Parliament (MP) have access to many mechanisms to obtain such information: special reports sent by the Government to the budget and finance committee, the budgetary questions that Parliament sends to ministries each year with regard to their budget allocations, fact finding missions by MPs, hearings of ministers and other members of Government with committees.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?

   a. Yes, the legislature is provided extensive information on all spending on secret items.
   b. Yes, the legislature is provided information on spending on secret items, but some details are excluded.
   c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details.
   d. No, the legislature is provided no information on secret items.
   e. Not applicable/other (please comment).

   **Citation and/or comment:** The amounts for special funds do not appear in the budget. Generally, the expenditures that concern secret items are not detailed and their amounts are voted in a global way.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
82. Does the legislature have authority to amend the budget presented by the executive?

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

   Citation and/or comment: In principle, the legislature has unlimited authority according to the law: *Loi n° 006/2003/AN relative aux lois de finances, article 46*. However, the electoral system and the strength of the ruling majority party make such amendments unlikely.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

   a. The approved budget includes program-level detail.
   b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
   c. The approved budget includes only departmental totals.
   d. The approved budget includes less information than departmental totals.
   e. Not applicable/other (please comment).

   Citation and/or comment: The UEMOA budgetary nomenclature is more or less respected when formulating the budget. See the comments to Q 2.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
Executive's Implementation of the Budget

84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

   a. In-year reports on actual expenditure are released at least every month.
   b. In-year reports on actual expenditure are released at least every quarter.
   c. In-year reports on actual expenditure are released at least semi-annually.
   d. In-year reports on actual expenditure are not released.
   e. Not applicable/other (please comment).

   Citation and/or comment: These reports are produced by the executive, but they are only available to the public on request. This is the same as for questions 85, 86, 87, 88, 89, 90, 91 and 92.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

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

   Citation and/or comment: Certain expenditures, such as those linked to secret funds, are not reflected in these reports.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

86. 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 and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?

a. In-year reports on actual revenue collections by source of revenue are released at least every month.
b. In-year reports on actual revenue collections are released at least every quarter.
c. In-year reports on actual revenue collections are released at least semi-annually.
d. In-year reports on actual revenue collections by source of revenue are not released.
e. Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>88. What share of revenue is covered by the in-year reports on actual revenue collections?</th>
</tr>
</thead>
</table>
a. In-year reports cover the actual revenue collections of all sources of revenue.
b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.
c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.
d. In-year reports on actual revenue collections are not released to the public.
e. Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>89. 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?</th>
</tr>
</thead>
</table>
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 and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
90. Does the executive release to the public in-year reports on actual borrowing?
   a. Yes, in-year reports on actual borrowing are released at least every month.
   b. Yes, in-year reports on actual borrowing are released at least every quarter.
   c. Yes, in-year reports on actual borrowing are released at least semi-annually.
   d. No, in-year reports on actual borrowing are not released.
   e. Not applicable/other (please comment).

   Citation and/or comment: These reports are available from the ministries of planning (Direction des Etudes et de la Planification (DEP) and finance (Ministère des Finances et du Budget).

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

91. 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?
   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, or such in-year reports on borrowing are not released.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

92. 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)?
   a. Reports are released 1 month or less after the end of the period.
   b. Reports are released 2 months or less (but more than 1 month) after the end of the period.
   c. Reports are released more than 2 months after the end of the period.
   d. In-year reports are not released.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
93. 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?

   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.
   b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
   c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
   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.
   e. Not applicable/other (please comment).

   Citation and/or comment: No discussion of changes in economic outlook is presented in the mid-year review. These reports are produced by the executive, but they are only available to the public on request. This is the same as for questions 94, 95 and 96.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

   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.
   b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
   c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
   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.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
95. What is the most detail provided in the mid-year review for expenditures?

   a. The mid-year review includes program-level detail for expenditures.
   b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
   c. The mid-year review includes only departmental totals (or functional totals).
   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.
   e. Not applicable/other (please comment).

   Citation and/or comment: The review includes departmental totals.

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

   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.
   b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
   c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
   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.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?

   a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
   b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
   c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
   d. No, the executive shifts funds between administrative units without seeking input from the legislature.
   e. Not applicable/other (please comment).

   **Citation and/or comment:** Such shifts are authorized by government decree in cabinet meetings on the advice of the finance minister. See law n° 006-2003/AN.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

98. 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 and/or comment:** Such irregularities are claimed by some of the unsuccessful applicants once the deliberations of ‘la commission d’attribution des marchés publics’ are concluded, but these remain informal.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**


99. When does the legislature typically approve supplemental budgets?

a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).

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).

c. Not applicable/other (please comment).

*Citation and/or comment: Allowed by article 14, paragraph 3 of the law n° 006-2003/AN, but the executive does not systematically propose a supplemental budget each year.*

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

100. 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 budgets are generally equal to more than 5 percent, but less than 10 percent, of the original budget.

d. Supplemental budgets 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 and/or comment: Supplemental budgets are not a regular occurrence.*

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

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.
b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
d. Such expenditure takes place without legislative approval.
e. Not applicable/other (please comment).

Citation and/or comment: See article 14, paragraphs 1, 2, 3 of the law n° 006-2003/AN.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

Executive’s Year-End Report and the Supreme Audit Institution

102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget’s actual outcome for the year?

a. Reports are released six months or less after the end of the fiscal year.
b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year.
c. Reports are released more than 12 months after the end of the fiscal year.
d. The executive does not release a year-end report.
e. Not applicable/other (please comment).

Citation and/or comment: These reports are produced by the executive, but they are only available to the public on request. Same as questions 103-111.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?

- Yes, all data on actual outcomes have been audited.
- At least two-thirds, but not all, of the data on actual outcomes have been audited.
- Less than two-thirds of the data on actual outcomes have been audited.
- None of the data on actual outcomes has been audited, or a year-end report is not released.
- Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- Yes, some explanation is presented, but it lacks important details.
- No, an explanation is not presented, or such a report is not released.
- Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
105. 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, or another document released to the public by the executive (please specify below)?

   a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
   b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
   c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
   d. No explanation of the differences is provided, or such a report is not released.
   e. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

   Citation and/or comment:

Peer Reviewer ONE Comment: 

Peer Reviewer TWO Comment:

110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

   Citation and/or comment:

Peer Reviewer ONE Comment: 

Peer Reviewer TWO Comment:
111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?

   a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key issues, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information is not presented on extra-budgetary funds, or such a report is not released.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?

   a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
   b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
   c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
   d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.
   e. Not applicable/other (please comment).

   Citation and/or comment: Audit reports are produced for internal purposes, but they are not available to the public. Same as questions 113, 114 & 116.

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?

a. All expenditures have been audited and the reports released to the public.
b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
c. Expenditures representing less than two-thirds of expenditure have been audited.
d. No expenditures have been audited, or the reports have not been released to the public.
e. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?

a. All of these audit reports include an executive summary.
b. Most of these reports include an executive summary.
c. Some of these reports include an executive summary.
d. None of these audit reports include an executive summary, or such reports are not released to the public.
e. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

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

a. 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.
b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
c. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

- a. Yes, the SAI releases to the public audits of all extra-budgetary funds.
- b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.
- c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.
- d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds.
- e. Not applicable/other (please comment).

Citation and/or comment: The SAI does not release audits of extra-budgetary funds to the public.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?

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

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
118. 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 and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

119. 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 and/or comment: Audit reports are not referred to parliamentary committees. However, Parliament has the power to set up its own commission to investigate. On the other hand, the ‘loi de règlement’ that determines the conformity of the budget execution to the enacted budget is considered by the Finance Committee and passed in Parliament.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
120. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

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

   **Citation and/or comment:**

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

121. 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 and/or comment:**

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?

a. Yes, legislators are provided with detailed audit reports related to national security 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 and/or comment: Audit reports are not referred to parliamentary committees. However, the Parliament has the power to set up its own commission to investigate.

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**