

# Open Budget Survey 2017

## Questionnaire

### Burkina Faso

January 2018

## COUNTRY QUESTIONNAIRE: BURKINA FASO

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

**Answer:** AF 2017

**Sources:** Le Cadre Budgétaire à Moyen Terme (CBMT) est devenu DOCUMENT DE PROGRAMMATION BUDGETAIRE ET ECONOMIQUE PLURIANNUELLE 2017-2019 parce que le Burkina évolue progressivement vers le budget programme.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** a. (100)

**Sources:** Le site web de la Direction Générale du Budget contient des erreurs qui ne permettent pas de connaître la date de publication des documents. En effet, la date de publication suit la date du jour. Mais nous sommes rentrés en contact avec le service chargé de l'informatique qui nous a affirmé que le document a été publié dès sa présentation à l'Assemblée Nation le 21 juillet 2015. Il a donc été publié avant août 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** 31 juillet 2016

**Sources:** Cette date a été déclarée par les agents de la Direction générale du Budget. Selon eux, le document a été publié avant août 2016. Ils ont donc donné la date au plus tard. A partir du site web, il nous est impossible de déterminer la date de publication puisqu'elle évolue avec la date du jour.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Le document est publié sur le site web de la Direction Générale du Budget mais la date de publication nous a été communiqué par les agents de la DGB. Nous avons essayé de croiser les informations en interrogeant trois personnes différentes.

**Sources:** A cause d'un dysfonctionnement du site web de la DGB, la date de publication affichée suit la date du jour. ce qui ne permet pas de connaître la date exacte de publication.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1380](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1380))

**Sources:** C'est le DOCUMENT DE PROGRAMMATION BUDGETAIRE ET ECONOMIQUE PLURIANNUELLE 2017-2019.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes, all of the numerical data are available in a machine readable format

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

**Answer:** c.

**Sources:** Le document publié est en format PDF donc non lisible par une machine.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le document publié est en format PDF donc non lisible par une machine.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Thank you for the comment. We added your comment in the "Sources" box.

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** e.

**Sources:** Le document est publié sur le site de la DGB. Il est donc accessible.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a

**Sources:** Le document est publié en ligne dans les délais.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** DOCUMENT DE PROGRAMMATION BUDGETAIRE ET ECONOMIQUE PLURIANNUELLE 2017-2019

**Sources:** Ce document a remplacé le Cadre Budgétaire à Moyen Termes ( CBMT) dans le processus d'adopter du budget programme.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

**Answer:** b.

**Sources:** Le DOCUMENT DE PROGRAMMATION BUDGETAIRE ET ECONOMIQUE PLURIANNUELLE 2017-2019 (DPBEP) n'a pas de version citoyenne.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Année fiscale 2017

**Sources:** Pour le projet de loi de finance, il s'agit de l'année fiscale 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 28 septembre 2016

**Sources:** C'est la date d'ouverture de la 2ème session ordinaire de l'Assemblée Nationale consacrée à l'examen du projet de loi de finance et l'adoption de la loi de finance. C'est à cette date que les députés reçoivent officiellement le document du projet de loi de finance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** a. (100)

**Sources:** Le projet de loi de finance 2017 a été publié dès son adoption au conseil des ministres le 21 septembre 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** 30 septembre 2016

**Sources:** Etant donné que le site ne permet pas de déterminer avec précision la date de publication, nous avons opté pour la date la plus éloignée selon les déclarations des agents de la DGB. Nous avons pu également constater la présence du document sur le site à cette date là.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Pour déterminer la date de publication du projet de loi de finance, nous avons posé la question aux agents de la DGB; Aussi nous avons pu constater nous-même la présence du dit document sur le site à la période indiquée.

**Sources:** Nous avons questionné les agents de la DGB parce qu'il n'est pas possible de déterminer la date de publication sur le site de publication. En effet, la date de publication varie suivant la date du jour.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** [http://www.dgb.gov.bf/index.php?option=com\\_content&view=arti...](http://www.dgb.gov.bf/index.php?option=com_content&view=article&id=183&catid=2&Itemid=101) ([http://www.dgb.gov.bf/index.php?option=com\\_content&view=article&id=183&catid=2&Itemid=101](http://www.dgb.gov.bf/index.php?option=com_content&view=article&id=183&catid=2&Itemid=101))

**Sources:** Le document est posté sur le site web de la Direction Générale du Budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

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

**Answer:** c.

**Sources:** Le projet de loi de finance est en version pdf donc non lisible à la machine.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le projet de loi de finance est en version pdf donc non lisible par une machine.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Thank you for your comment. We added it in the "Sources" box.

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** e.

**Sources:** Le projet de loi de finance est publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a

**Sources:** Le projet de loi de finance est publié

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** PROJET DE LOI DE FINANCES POUR L'EXECUTION DU BUDGET DE L'ETAT, EXERCICE 2017

**Sources:** PROJET DE LOI DE FINANCES POUR L'EXECUTION DU BUDGET DE L'ETAT, EXERCICE 2017

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** Le projet de loi de finance n'a pas de version citoyenne

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Année 2016

**Sources:** La loi de finance 2017 n'étant pas encore adoptée, l'analyse portera sur la loi de finance 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** 26 décembre 2015

**Sources:** Le projet de loi de finance 2016 élaboré par le gouvernement de transition a été adopté par le Conseil National de la Transition le 26 décembre 2015 parce que le pays a connu un coup d'état le 16 septembre 2015 avec une dissolution des institutions; Ce qui a perturbé la conduite de l'élaboration et l'adoption du budget. Par ailleurs, notons que le budget adopté en décembre 2015 n'a pas obtenu l'assentiment du gouvernement issu des élections de novembre 2015. Il a donc été réexaminé et adopté en loi de finance rectificative par l'Assemblée le 19 avril 2016. C'est cette loi rectificative qui a servi de loi de finance pour l'exécution du budget de l'Etat, exercice 2016.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 26 décembre 2015 / 19 avril 2016 / 25 juillet 2016

**Comments:** L'explication et les dates fournies par le répondant dans le commentaire contiennent une erreur typographique et sont incomplètes. Il y a une erreur typographique dans la date fournie plus haut: le projet de loi de finance 2016 a été adopté par le Conseil National de la Transition le 26 décembre 2015. La première loi de finances rectificative a effectivement été adoptée le 19 avril 2016. Mais une deuxième loi de finances rectificative a été adoptée le 25 juillet 2016.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Merci pour votre commentaire. Nous avons révisé la réponse ainsi que l'information dans la case « Sources » pour clarifier que le budget a été vote le 26 décembre 2015 et que les lois rectificatives ont été adoptées le 19 avril et le 25 juillet 2016, respectivement.

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** La loi de finance rectificative adopté par l'Assemblée Nationale démocratiquement élue qui fait d'office de loi de finance pour l'exercice du budget de l'Etat, Exercice 2016 a été adoptée le 19 avril 2016 et publiée avant le 30 avril 2016.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** 30 avril 2016

**Sources:** La loi de finance 2016 a été publié après son adoption le 19 avril 2016. Nous sommes encore repartis vers les agents de la DGB qui nous ont fait cette déclaration.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Nous avons consulté les agents de la DGB qui ont déclaré que la loi de finance 2016 a été publié après son adoption le 19 avril 2016. La publication a été faite dans la période du 22-30 avril 2016. Nous avons opté pour la date la plus éloignée c'est-à-dire le 30 avril..

**Sources:** C'est le budget adopté en avril 2016 qui fait office de loi de finance 2016 pour l'exécution du budget de l'Etat, exercice 2016.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** [http://www.dgb.gov.bf/index.php?option=com\\_content&view=arti... \(http://www.dgb.gov.bf/index.php?option=com\\_content&view=article&id=180&catid=2&Itemid=101\)](http://www.dgb.gov.bf/index.php?option=com_content&view=article&id=180&catid=2&Itemid=101)

**Sources:** Le document est posté sur le site de la DGB.

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

**Comments:** L'URL indique est celui de la loi de finance originale adoptée par le gouvernement de transition le 26 décembre 2015. La loi de finance rectificative n'est pas disponible publiquement.

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** c.

**Sources:** La loi de finance 2016 est en version PDF mais pas en Excel.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** e.

**Sources:** La loi de finance a été publiée en ligne dans les délais requis.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a

**Sources:** La loi de finance 2016 a été publiée en ligne mais tardivement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** LOI DE FINANCE POUR L'EXECUTION DU BUDGET DE L'ETAT, EXERCICE 2016.

**Sources:** LOI DE FINANCE POUR L'EXECUTION DU BUDGET DE L'ETAT, EXERCICE 2016 est l'intitulé exact du budget 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

**Answer:** a.

**Sources:** La loi de finance 2016 dispose d'une version citoyenne.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** AF 2016**Sources:** Le budget citoyen concerne le budget 2016.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

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

**Answer:** a.**Sources:** Le budget citoyen concerne la loi de finance de l'Etat. Il a été élaboré après l'adoption de la loi de finance le 19 avril 2016 et publié.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Le budget citoyen a été élaboré et publié en juillet 2016 et ne tient pas compte des modifications apportées par la deuxième loi de finance rectificative.**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-2b:** If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Le budget citoyen a été produit tardivement et a donc été publié tardivement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** 31 mai 2016

**Sources:** Le budget citoyen a été publié selon les agents de la DGB en mai 2016. Ne connaissant pas la date précise, nous avons opté pour la date la plus éloignée.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le budget citoyen rectifié, disponible en ligne, est date de juillet 2016.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Pour la date de publication, nous avons consulté les agents de la DGB.

**Sources:** La agents de la DGB, nous ont déclaré que le budget citoyen a été publié au cours du mois de mai 2016. Nous avons pris donc la date la plus éloignée du mois.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le budget citoyen rectifié disponible en ligne est date de juillet 2016.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1382](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1382))

**Sources:** Le budget citoyen est posté sur le site de la DGB.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** BUDGET CITOYEN DE L'ETAT GESTION 2016

**Sources:** Ceci est l'intitulé exact du budget citoyen 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** Le document citoyen concerne seulement la loi de finance.

**Sources:** Seule la loi de finance a une version citoyenne.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Le budget citoyen a été rectifié pour tenir compte de la première loi de finance rectificative, pas de la deuxième.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** AF 2015 et AF2016.

**Sources:** Pour les rapports d'exécution. Il n'y a pas eu pour le moment de rapports d'exécution en 2016. Selon les agents de la DGB que nous avons contacté, le retard observé dans l'adoption du budget 2016 est la principale cause. En effet, le budget 2016 a été adopté en avril 2016, un mois après le premier trimestre de l'année en cours. Avant l'adoption du budget, juste un fonctionnement minimal était autorisé. En mars 2016, un rapport d'exécution du premier trimestre a été produit mais est resté sans validation, ni adoption pour faible contenu. Après l'adoption du budget en avril, un rapport d'exécution en juin 2016 a été élaboré mais a connu le même sort que celui de mars 2016. Selon les agents de la DGB, le rapport de septembre 2016 est en cours de finalisation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** d.

**Sources:** Les rapports d'exécution 2016 ne sont publiés sur le site.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a

**Sources:** Les rapports d'exécution 2016 ne sont pas publiés sur le site web.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a

**Sources:** les rapports d'exécution 2016 ne sont pas publiés en ligne.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** n/a

**Sources:** Les rapports d'exécution 2016 ne sont pas publiés en ligne.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** Les rapports d'exécution ne sont pas publiés en ligne.

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

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** c.**Sources:** Les rapports d'exécution sont produits mais ne sont pas mis en ligne.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Les rapports d'exécution ont été produits mais pas validés pour faible contenu.**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”****Answer:** Nous avons contacté les agents de la DGB qui ont déclaré que les rapports ont été produits mais n'ont pas été validés par leurs hiérarchies. Il s'agit des rapports de mars 2016 et de juin 2016.**Sources:** Les rapports ont été produits par les agents mais n'ont pas été validés par leurs supérieurs hiérarchiques.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.****Answer:** Rapport sur la situation d'exécution du budget de l'Etat au 31 mars 2016**Sources:** Le titre présenté est celui du rapport d'exécution du budget de l'Etat au premier trimestre 2015.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

**Answer:** b.**Sources:** Non, les rapports d'exécution périodiques n'ont pas de version citoyenne.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”**Answer:** AF 2016

**Sources:** L'année budgétaire 2016 du Burkina a vraiment débuté en avril 2016 avec l'adoption de la loi de finance rectificative le 19 avril 2016. Selon les agents de la DGB, les responsables n'ont pas jugé opportun de produire la revue à mi-parcours parce qu'on était à deux de l'adoption du budget (loi de finance rectificative 2016 fait office de budget 2016).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

c. (33) More than nine weeks, but less than three months, after the midpoint

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

**Answer:** d.**Sources:** La revue à mi-parcours 2015 est produite mais n'a pas été publiée en ligne.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a**Sources:** La revue à mi-parcours n'a pas été mise en ligne. Elle n'est pas accessible au public.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a**Sources:** La revue à mi-parcours n'a pas été publiée en ligne.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a**Sources:** La revue à mi-parcours n'a pas été publiée en ligne.**Peer Reviewer****Opinion:** Agree**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** La revue à mi-parcours n'est pas publiée en ligne.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** La revue à mi-parcours 2016 n'a pas été produite pour démarrage tardif de l'année fiscale 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Nous avons pu obtenir avec les agents de la DGB la version papier de la revue à mi-parcours mais pas la version électronique.

**Sources:** Nous avons pu obtenir avec les agents de la DGB la version papier de la revue à mi-parcours mais pas la version électronique.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a

**Sources:** La revue à mi-parcours de 2016 n'est pas produite.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

**Answer:** b.

**Sources:** La revue à mi-parcours n'a pas de version citoyenne.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** AF 2015

**Sources:** Selon les techniciens du ministère de l'économie, des finances et du développement, la situation socio-économique qu'a connu le pays n'a pas permis la production dans les délais de la loi de règlement 2015. Elle est en cours d'élaboration et ne pourra donc pas être soumise à l'Assemblée nationale lors de cette session ordinaire qui est la dernière de l'année 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** La loi de règlement 2015 est en cours de production par les services compétents mais ne pourra pas être soumise à l'Assemblée Nationale lors de cette session budgétaire. Celle de 2014 est produite mais n'est pas disponible en ligne.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a

**Sources:** La loi de règlement 2015 est en cours d'élaboration; Celle de 2014 est produite mais n'est pas disponible en ligne.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a

**Sources:** La loi de règlement 2015 est en cours d'élaboration; Celle de 2014 est produite mais n'est pas disponible en ligne.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a

**Sources:** La loi de règlement 2015 est en cours d'élaboration; Celle de 2014 est produite mais n'est pas disponible en ligne.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** La loi de règlement 2015 est en cours d'élaboration; Celle de 2014 est produite mais n'est pas accessible au public selon les critères de IBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** c.

**Sources:** La loi de règlement 2015 est en cours d'élaboration; Celle de 2014 est produite mais n'est pas accessible au public selon les critères de IBP parce que des informations sur la structure et les raisons de la requête sont demandées aux demandeurs du dit document.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Nous sommes rentrés en contact avec les techniciens de la DGB qui nous ont fourni le document. Mais l'étudiant que nous avons envoyé n'a pas pu l'obtenir. Ainsi nous savons qu'il est produit mais pas mis à la disposition de la population.

**Sources:** Nous avons obtenu la loi de règlement 2014 avec les techniciens de la DGB mais pas l'étudiant que nous avons envoyé pour vérifier le niveau d'accessibilité du dit document.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** LOI DE REGLEMENT, GESTION 2014-RAPPORT D'EXECUTION DU BUDGET.

**Sources:** Nous disposons pour le moment seulement de la version papier du dit document.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

a. Yes

b. No

**Answer:** b.

**Sources:** La loi de règlement ne dispose pas de version citoyenne.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Année 2014

**Sources:** Nous avons pris l'année fiscale 2014 parce que la Cour des Comptes a 18 mois après la fin de l'exécution budgétaire pour produire le rapport d'audit. Donc sur la base des textes en vigueur, le rapport d'audit de 2014 doit être produit et publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** c. (33)

**Sources:** Le document a été publié le 15 février 2016 donc environ 14 mois après la fin de l'année budgétaire 2014.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** 15 février 2016

**Sources:** Le rapport d'audit a été publié sur le site de la Cour des Comptes le 15 février 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Nous avons lu sur le site de publication du rapport d'audit. La date de publication y est mentionnée.

**Sources:** C'est le site de la Cour des Comptes qui indique la date de publication.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** <http://www.cour-comptes.gov.bf/index.php/production-de-la-co...> (<http://www.cour-comptes.gov.bf/index.php/production-de-la-cour/rapports-publics#>)

**Sources:** Le lien fournit la liste de tous les rapports d'audit publiés dont celui de 2014.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** c.

**Sources:** Le rapport d'audit est en PDF et non en Excel.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** e.

**Sources:** La rapport d'audit est produit et publié à temps (moins de 18 mois après l'année budgétaire).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** n/a

**Sources:** Le rapport d'audit est produit et publié en ligne à temps.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

**Answer:** Le rapport public 2014

**Sources:** C'est le titre que porte le rapport.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** Le rapport d'audit ne dispose pas de version citoyenne.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. Yes
- b. No

**Answer:** a.

**Sources:** <http://www.finances.gov.bf/> (<http://www.finances.gov.bf/>) <http://www.dgb.gov.bf/> (<http://www.dgb.gov.bf/>) <http://www.tresor.bf/> (<http://www.tresor.bf/>) <http://www.cour-comptes.gov.bf/index.php/production-de-la-co...> (<http://www.cour-comptes.gov.bf/index.php/production-de-la-cour/rapports-sur-l-execution-des-lois-de-finances>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** Il n'est pas possible de télécharger des informations sur l'exécution en cours sur les sites des différentes directions en charge de l'exécution budgétaire.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** Sur le site de la Direction Générale du Budget sont postés des documents dénommés "Annuaire statistiques". Ce sont des documents qui présentent les recettes et les dépenses sur 10 c'est à dire de l'année n-10 à l'année n. Actuellement il y a des annuaires de 2008 à 2014 ([http://www.dgb.gov.bf/index.php?option=com\\_content&view=arti...](http://www.dgb.gov.bf/index.php?option=com_content&view=arti...) ([http://www.dgb.gov.bf/index.php?option=com\\_content&view=article&id=69&catid=2&Itemid=101](http://www.dgb.gov.bf/index.php?option=com_content&view=article&id=69&catid=2&Itemid=101))). Nous joignons le dernier publié qui date de 2014.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

**Answer:** b.

**Sources:** Dans les annuaires statistiques, les données en chiffres sont présentées uniquement dans des tableaux. Il n'y a pas de graphiques pouvant faciliter la lecture ou la compréhension des informations/données.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

**Answer:** a.

**Sources:** Au Burkina il y a la Loi n° 008-2013 /an portant code de transparence dans la gestion des finances au Burkina Faso qui stipule à son article 43 que la publication, dans des délais appropriés, d'informations sur les finances publiques est définie comme une obligation légale de l'administration publique.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

**Answer:** a.

**Sources:** Il y a en plus de cette loi, celle sur le droit à l'information: Loi n°051-2015/CNT portant droit d'accès à l'information publique et aux documents administratifs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**1:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Toutes les unités administratives représentant toutes les dépenses sont présentées dans le document intitulé: "projet de budget version finale dépenses". C'est tout le document qui est concerné. [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...)  
([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1399](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1399))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Selon les agents de la DGB, la classification fonctionnelle existe mais le problème du site Web ne permet pas de poster tous les documents. C'est la raison qui justifierait l'absence des autres classifications des dépenses sur le site. [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1399](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1399))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Les depenses sont presentees selon la classification fonctionnelle dans le projet de loi de finances.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** b.

**Sources:** La classification fonctionnelle n'est pas compatible avec les normes internationales.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1399](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1399)) On retrouve bien l'information à travers le document (par exemple pg 59)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** a. (100)

**Sources:** Les dépenses sont présentées par classification économique et sont présentées aux normes internationales.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Les dépenses sont présentées selon la classification économique aux normes internationales

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. We agree with the Peer Reviewer, the economic classification is compatible with international standards (see p.28 of the EBP).

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Le Burkina a adopté à partir de ce budget programme; Au sein de chaque ministère les dépenses sont présentées par programme. Exemple: p 364 du projet de budget 2017 ci-joint. [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1399](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1399))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Les estimations pluriannuelles des dépenses sont présentées seulement dans la classification administrative dans le projet de loi de finances 2017 intitulé: "projet de budget version finale dépenses". Les années concernées sont 2017 2018 et 2019.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** des estimations pluriannuelles des dépenses sont présentées par les trois classifications de dépenses.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?**

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Les estimations pluriannuelles des programmes représentant toutes les dépenses sont présentées cf. page 364

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?**

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

**Answer:** a. (100)

**Sources:** Les sources individuelles de recettes fiscales représentant l'ensemble des revenus fiscaux sont présentées à la page 1 du document intitulé "RECETTES\_ 2017-2019" ci-joint. [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1398](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1398))

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Les sources individuelles de recettes fiscales représentant 2.6% des revenus fiscaux sont présentées dans la catégorie "Autres recettes fiscales"**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**10:** Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)**Sources:** La page 1 du document sur les recettes décrit les sources individuelles de recettes non fiscales qui représentent l'ensemble des revenus non fiscaux.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** Les sources individuelles de recettes non fiscales sont présentées pour seulement la moitié de l'ensemble des revenus fiscaux. L'autre moitié est indiquée dans la catégorie "Autres recettes non fiscales".**Government Reviewer****Opinion:** Not Qualified**Researcher response:** C'est correct (cf. p.21 du PBE). 50,1% des recettes non fiscales sont identifiées comme "Autres recettes non fiscales". Nous avons révisé la réponse de 'b' à 'c'.**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**11:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)**Sources:** Le document sur les recettes du projet de budget 2017 intitulé "RECETTES\_ 2017-2019" ci-joint présentent les prévisions des recettes par catégorie des années 2017 2018 et 2019 à la page 1 et 2. [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...)  
([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1398](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1398))**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Les estimations pluriannuelles des sources individuelles de recettes représentant tous les revenus sont présentées aussi pour les années 2018 et 2019 dans le document du PLF dénommé "RECETTES\_2017-2019" à la page 1 et 2.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Les sources individuelles des recettes fiscales sont presentees pour 99.3% des recettes fiscales totales en 2018 et 2019. Le reste est presente dans la categorie "Autres recettes fiscales". Les sources individuelles des recettes non fiscales sont presentees pour 56% des recettes non fiscales totales en 2018 et 57% en 2019. Le reste est presente dans la categorie "Autres recettes non fiscales".

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

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

**Answer:** b. (67)

**Sources:** Charges de la dette: par exemple pg 28/29 Prets: par exemple 23/27 [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1396](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1396))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

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

**Answer:** d.

**Sources:** Les informations sur la dette publique n'ont pas été rendues publiques.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**15:** Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

**Answer:** d.

**Sources:** Les informations sur les hypothèses macroéconomiques ne sont pas présentées dans le projet de budget publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**16:** Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Les informations sur les hypothèses macroéconomiques ne sont pas présentées dans le projet de budget mais dans le DOCUMENT DE PROGRAMMATION BUDGETAIRE ET ECONOMIQUE PLURIANNUELLE 2017-2019 qui a précédé le projet de budget 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?**

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Les informations indiquant la manière dont les nouvelles propositions politiques affectent les dépenses ne sont pas présentées dans la version publiée du projet de budget 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?**

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

**Answer:** d.

**Sources:** Les informations indiquant la manière dont les nouvelles propositions politiques affectent les recettes ne sont pas présentées dans la version publiée du projet de budget de l'Etat 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

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

**Answer:** d.

**Sources:** Les estimations de dépenses pour l'année antérieure incomplètes ne sont pas présentées dans le projet de budget de l'Etat 2017. [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1399](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1399))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Dans la version publiée du projet de budget de l'Etat 2017, les dépenses ne sont pas présentées par programme pour l'année antérieure (2016). [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1399](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1399))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?**

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Le projet de budget 2017 ne comporte pas d'estimations des dépenses de l'année antérieure ni actualisées ni non actualisées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**22: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

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

**Answer:** d.

**Sources:** Des estimations de dépenses pour l'année AB-2 et les années précédentes ne sont pas présentées dans le projet de budget de l'Etat 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**23: Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Les dépenses par programme des années antérieures ne sont pas présentées dans le projet de budget publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**24: In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?**

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).

- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Les données relatives aux années antérieures ne figurent pas dans le projet de budget 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?**

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Les estimations de recettes pour l'année antérieure ne sont pas présentées dans le projet de loi de finance 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?**

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Les sources individuelles de recettes ne sont pas présentées pour les années antérieures dans le projet de budget 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**27:** In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Les estimations des recettes ne sont pas précédentes pour les années antérieures; c'est pourquoi nous avons pris "non applicable".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**28:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Les estimations de recettes des années antérieures ne sont pas présentées dans le projet de budget diffusé.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**29:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Les sources individuelles de recettes ne sont pas présentées pour les années antérieures dans le projet de budget de l'Etat.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**30:** In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Dans le projet de budget de l'Etat 2017, aucune donnée relative aux recettes n'est présentée.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**31:** Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

**Answer:** d.

**Sources:** Le document de la stratégie d'endettement de l'Etat n'est pas publié. Donc aucune information sur la dette publique n'a été publiée.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**32:** In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.

- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** La stratégie d'endettement de l'Etat qui est un document annexe au projet de budget n'a pas été publiée.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**33:** Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

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

**Answer:** d.

**Sources:** Les fonds extrabudgétaires sont inscrites sur un document qui n'est pas publié sur le site pour des problèmes liés au serveur. En effet, selon les agents de la DGB, le serveur qui a une faible capacité ne peut contenir que très peu de documents. Ils sont donc obligés de faire un arbitrage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**34:** Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.  
b. (0) No, central government finances are not presented on a consolidated basis.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Les fonds extrabudgétaires ne sont pas présentés dans le projet de budget de l'Etat 2017 publié sur le site.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Les transferts intergouvernementaux aux gouvernorats des différentes régions sont présentées mais sans la note narrative (pg 42). De la page 856 à 861 du "projet de budget version finale dépenses"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**36:** Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Il n'y a aucune présentation de l'impact financier des politiques sur les différents catégories de citoyens.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**37:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Des estimations des transferts vers des entreprises publiques comme la société d'électricité, d'eau potable sont présentées, sans la partie narrative. cf. p.523 et p. 769 du fichier joint.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

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

**Answer:** c. (33)

**Sources:** Le choix de l'option "c" se justifie par le fait que dans le projet de budget de l'Etat 2017, nous disposons des informations sur les subventions apportées par l'Etat à des catégories d'acteurs comme les associations de la société civile ou des partis politiques, les écoles religieuses, la presse, à la société d'hydrocarbure etc. Exemples: P 431, 682, 683, 760 etc. Il manque cependant des informations clés sur les déclarations d'intention ou le fondement stratégique de l'activité quasi budgétaire.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**39:** Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

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

**Answer:** d.

**Sources:** Non, aucune information sur les avoirs financiers n'est présentée dans le projet de budget de l'Etat publié..

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**40: Does the Executive’s Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)**

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

**Answer:** d.

**Sources:** Non, aucune information sur les avoirs financiers n'est présentée dans le projet de budget de l'Etat publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**41: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

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

**Answer:** b. (67)

**Sources:** Au niveau de chaque ministère, les charges liées aux paiements des arriérés sont prévues mais sans la partie narrative. Exemple: P 431, 478, 552, 867 du document sur le "projet de budget version finale dépenses" ci-joint.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**42: Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)**

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Aucune information sur les passifs contingents n'est présentée dans le projet de budget 2017 publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**43:** Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non, aucune information relative aux passifs futurs du gouvernement et la pérennité de leur financement sur le long terme n'est présentée dans le projet de budget de l'Etat publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**44:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non, des estimations des sources de l'assistance des donateurs ne sont pas présentées dans le projet de budget 2017 de l'Etat publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**45:** Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

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

**Answer:** d.

**Sources:** Non, aucune information sur les dépenses fiscales n'est présentée dans le projet de budget 2017 de l'Etat publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** Au nom de l'unicité de la caisse de l'Etat, aucune affectation spécifique de recettes n'est prévue dans le budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**47:** Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.

- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non, aucune information sur le lien entre le budget et les objectifs politiques énoncés par le gouvernement pour l'année budgétaire n'est présentée dans le projet de budget 2017 de l'Etat publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?**

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Dans le projet de budget de l'Etat 2017, aucune information sur le lien entre le budget et les objectifs politiques énoncés par le gouvernement sur une période pluriannuelle n'est présentée.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non, des données non financières sur l'acquisition d'intrants ne sont pas présentées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**50: Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Pour chaque ministère, à la suite du tableau des dépenses, il est présenté un cadre de performances où des résultats attendus avec des indicateurs et des cibles sont décrits. Exemple: P 148 - 154 pour le ministère de l'Administration territoriale, de la Décentralisation et de la Sécurité Intérieure (projet de budget version finale dépenses ci-joint).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**51: Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Le cadre de performances de chaque ministère présente les résultats attendus, les indicateurs et les cibles. pg45

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**52: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?**

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Des informations sur chaque programme existe; Elles peuvent prendre en compte les populations vulnérables mais pas exclusivement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**53:** Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Un calendrier est disponible sur le site de la Direction Générale du Budget ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=363](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=363))) mais des informations importantes comme les préparations des avant-projets des ministères et leur soumission à l'Etat n'y figurent pas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**54:** Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

**Answer:** c. (33)

**Sources:** Dans le Document de programmation budgétaire et économique pluriannuelle 2017-2019, des informations clés comme le niveau du PIB nominal, le taux d'inflation sont fournis mais pas les taux d'intérêts Inflation Pg 35/36; PIB taux de croissance pg26

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** c. (33)

**Sources:** Le Document de programmation budgétaire et économique pluriannuelle 2017-2019 contient des informations sur les priorités et les politiques de dépenses mais pas des estimations de dépenses totales. pg36-39

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** b. (67)

**Sources:** Dans le Document de programmation budgétaire et économique pluriannuelle 2017-2019 (DOB 2017-2019), il a été présenté par type de scénario des informations sur les recettes (prévisions sur les recettes 2017, 2018, 2019) sont présentées de la page 40 - 49.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**57:** Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

**Answer:** a. (100)

**Sources:** Les trois estimations liées aux emprunts ou à la dette publiques sont présentées à la page 41 du DOB 2017-2019 sur "L'ANALYSE DE LA DETTE".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**58:** Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Oui, des estimations pluriannuelles (2017, 2018, 2019) des dépenses par ministère sont présentées dans des tableaux annexés au DOB.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**59:** Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Le Budget approuvé présente les estimations des dépenses seulement selon la classification administrative. Classification admin dans document recap 2

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 60: Does the Enacted Budget present expenditure estimates for individual programs?

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

**Answer:** a. (100)

**Sources:** Dans le budget approuvé de 2017, dans chaque unité administrative (ministère), les dépenses sont aussi présentées par programme. Tableau des dépenses: [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1418](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1418))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

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

**Answer:** a. (100)

**Sources:** Oui, dans le Budget approuvé, les estimations des dépenses sont présentées par catégorie fiscale et non fiscale. [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1357](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1357)) Dans le Tableau des recettes

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** a. (100)

**Sources:** Oui, dans le Budget approuvé, les sources individuelles de recettes présentées représentent l'ensemble des revenus. Dans le tableau des recettes: [http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=docu...](http://www.dgb.gov.bf/index.php?option=com_edocman&view=docu...) ([http://www.dgb.gov.bf/index.php?option=com\\_edocman&view=document&id=1357](http://www.dgb.gov.bf/index.php?option=com_edocman&view=document&id=1357))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**63:** Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

**Answer:** d.

**Sources:** Non, aucune des trois estimations liées aux emprunts ou à la dette publiques n'est présentée dans le budget approuvé.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** Le budget citoyen 2016 a été publié sur le site mais tardivement c'est à dire plus de 3 mois après la promulgation du budget 2016. C'est pourquoi, nous avons choisi l'option "d".

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**65: How is the Citizens Budget disseminated to the public?**

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** Le Budget citoyen a été publié sur le site de la DGB mais tardivement.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**66: Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?**

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** Non, il n'y a pas eu de mécanismes mis en place par l'exécutif pour identifier les besoins du public en matière d'informations budgétaires à mettre dans le Budget citoyen.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**67: Are “citizens” versions of budget documents published throughout the budget process?**

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Le budget citoyen a été posté sur le site de la DGB mais tardivement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Les rapports d'exécution ne sont pas publiés.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**69: Do the In-Year Reports present actual expenditures for individual programs?**

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

**Answer:** d.

**Sources:** Les rapports d'exécution ne sont pas publiés.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Les rapports d'exécution ne sont pas publiées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Les rapports d'exécution 2016 ne sont pas publiées sur le site.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Il n'y a pas eu de publication des rapports d'exécution en 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**73:** Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Les rapports d'exécution ne sont pas publiées sur le site.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**74:** Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

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

**Answer:** d.

**Sources:** Les rapports d'exécution n'ont pas été publiés.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**75:** Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

**Answer:** d.

**Sources:** Les rapports d'exécution de 2016 n'ont pas été publiés sur le site.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** La revue de milieu d'année de l'exercice 2016 n'a pas été produite.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** La revue de milieu d'année de l'exercice 2016 n'a pas été produite.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** La revue de milieu d'année de l'exercice 2016 n'a pas été produite.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

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

**Answer:** d.**Sources:** La revue de milieu d'année de l'exercice 2016 n'a pas été produite.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

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

- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Il n'y a pas eu de production de la revue de milieu d'année en 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** b.

**Sources:** La revue de milieu d'année de l'exercice 2016 n'a pas été produite.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 82: Does the Mid-Year Review of the budget present individual sources of revenue?

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

**Answer:** d.

**Sources:** La revue de milieu d'année de l'exercice 2016 n'a pas été produite.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**83:** Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** La revue de milieu d'année de l'exercice 2016 n'a pas été produite.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** Le rapport de fin d'année 2016 n'est pas produit, donc pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**85:** Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Le rapport de fin d'année 2016 n'est pas produit, donc pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**86: Does the Year-End Report present expenditure estimates for individual programs?**

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

**Answer:** d.

**Sources:** Le rapport de fin d'année 2016 n'est pas produit, donc pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** Le rapport de fin d'année 2016 n'est pas produit, donc pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

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

**Answer:** b.

**Sources:** Le rapport de fin d'année 2016 n'est pas produit, donc pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**89: Does the Year-End Report present individual sources of revenue?**

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

**Answer:** d.

**Sources:** Le rapport de fin d'année 2016 n'a pas été produit, donc pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?**

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

**Answer:** d.

**Sources:** Le rapport de fin d'année 2016 n'a été pas produit, donc pas publié.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

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

**Answer:** d.**Sources:** Le rapport de fin d'année 2016 n'a pas été produit, donc pas publié.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

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

**Answer:** d.**Sources:** Le rapport de fin d'année 2016 n'a pas été produit, donc pas publié.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

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

**Answer:** d.

**Sources:** Le rapport de fin d'année 2016 n'a pas été produit, donc pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Le rapport de fin d'année 2016 n'a pas été produit, donc pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

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

**Answer:** d.

**Sources:** Le rapport de fin d'année 2016 n'a pas été produit, donc pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Le rapport de fin d'année 2016 n'a pas été produit, donc pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** b. (67)

**Sources:** L'ISC effectue au Burkina deux des trois types d'audit et les a mis à la disposition du public. Il s'agit de l'audit de conformité et financier. Le rapport d'audit unique contient les éléments sur l'audit de conformité et financier.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**98:** What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** La Cour des comptes audite au moins 2/3 des dépenses dépendant de sa mission selon l'information recueillie à la Cour des Comptes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**99:** What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Les fonds extrabudgétaires représentant au moins 2/3 des dépenses associées aux fonds extrabudgétaires dépendant de la mission de l'ISC ont été audités, selon l'information reçue de la Cour des Comptes. Nous nous sommes référés à la Cour des Comptes qui déclare avoir audité la majeure partie des comptes spéciaux pour le rapport de 2014. Dans le rapport public de la Cour des comptes à la page 188 (partie portant sur la déclaration de la conformité) au niveau du tableau 33 sur le Résultat du projet de loi de règlement, gestion 2013, il est fait mention des comptes spéciaux sans plus de précisions. Nous avons échangé avec un conseiller de l'Institution qui affirme que pour la conformité la Cour des Comptes compare le compte de l'ordonnateur et celui des comptables principaux de l'Etat; Et c'est dans ce cadre que les comptes spéciaux sont audités.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**100:** Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Non, le rapport d'audit ne dispose pas de résumé cadre.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** Non, l'exécutif ne publie aucune mesure prises pour répondre aux résultats d'audit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**102:** Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non, aucun rapport sur les mesures prises par l'exécutif pour la mise en œuvre des recommandations de l'audit n'est publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non, il n'y a pas d'institution fiscale indépendante (IFI) au Burkina.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**104:** Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Non, il n'y a pas d'institution fiscale indépendante (IFI) au Burkina.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** Non, il n'y a pas d'institution fiscale indépendante (IFI) au Burkina.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Nous choisissons "d" parce qu'il n'y a pas d'institution fiscale indépendante (IFI) au Burkina.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** La politique budgétaire de l'Etat dénommé document de programmation budgétaire et économique pluriannuelle est adopté par l'Assemblée Nationale. Le document est débattu le jour de son adoption qui a lieu le 25 juillet 2016.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** a. (100)

**Sources:** Tous les députés ont reçu le projet de loi de finance 2017 au plus tard le 28 septembre 2016, date d'ouverture de la deuxième session ordinaire de l'Assemblée Nationale.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** La loi de finance 2016 sera votée au cours du mois de décembre donc moins d'un mois avant le début de l'année budgétaire.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Les députés ont le droit d'amender le projet de loi de finance mais dans les conditions très limitées.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** c. (33)

**Sources:** Non, il n'y a pas eu d'amendement du projet de finance de finance 2016 de la part des députés.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** c. (33)

**Sources:** L'Assemblée Nationale notamment la COMFIB (Commission des Finances et du Budget) a eu au moins 1 mois pour examiner le projet de loi de finance 2016 avant son adoption. Un rapport est produit par la COMFIB au profit des autres députés mais n'est pas publié.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** c. (33)

**Sources:** A l'Assemblée Nationale, la Commission de l'éducation, de la santé, de la jeunesse, de l'emploi, des affaires sociales et culturelles (CESJEASC) a examiné le projet de loi de finance mais n'a pas publié de rapport.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** Non, la mise en œuvre en cours d'année du budget n'a pas l'objet d'examen à l'Assemblée Nationale.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** L'exécutif doit avoir l'autorisation de l'Assemblée avant un transfert de fonds entre deux unités administratives mais dans la pratique, ce texte n'est pas toujours respecté. En effet, l'Article 23 des pages 11-12 de la Loi organique n° 073-2015/CNT relative aux lois de finances stipule: "Les transferts de crédits modifient la répartition des crédits budgétaires entre programmes de ministères distincts. Ils sont autorisés par décret pris en Conseil des ministres sur rapport conjoint du ministre chargé des finances et des ministres concernés"; Dans le même Article il est aussi noté: "Les virements et transferts sont effectués après information de la commission des finances du parlement. L'utilisation des crédits virés ou transférés donne lieu à l'établissement d'un compte rendu spécial inséré dans la loi de finances rectificative ou à défaut dans la loi de règlement auquel ils se rapportent. Le montant annuel cumulé des virements et transferts affectant un programme ne peut dépasser dix pour cent des crédits votés de ce programme".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**116:** Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** La loi organique n°073-2015/CNT relative aux lois de finances prévoit à l'Article 39 que : "Si, en cours d'année, les recettes d'un compte d'affectation spéciale apparaissent supérieures aux évaluations, les crédits peuvent être majorés par arrêté du ministre chargé des finances dans la limite de cet excédent de recettes. Chaque compte d'affectation spéciale constitue un programme au sens des articles 14 et 15 de la présente loi. Sur la plan juridique, l'exécutif doit avoir l'approbation de l'Assemblée avant d'engager l'utilisation des recettes supplémentaires mais dans la pratique ce n'est pas le cas". Aussi, l'Article 50 de cette loi organique stipule que " En cours d'exercice, un projet de loi de finances rectificative doit être déposé par le gouvernement : - si les grandes lignes de l'équilibre budgétaire ou financier défini par la loi de finances de l'année se trouvent bouleversées, notamment par l'intervention de décrets d'avances ou d'arrêtés d'annulation de crédits ; - si les recettes constatées dépassent sensiblement les prévisions de la loi de finances de l'année ; - s'il y a intervention de mesures législatives ou réglementaires affectant de manière substantielle l'exécution du budget". Dans la pratique, ces textes ne sont pas toujours respectés.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** L'exécutif doit avoir l'autorisation d'Assemblée avant de réduire les dépenses; Mais la pratique, ce n'est le cas.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Un comité la COMFIB examen de rapport d'audit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** L'exécutif peut nommer sans l'approbation de l'Assemblée.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** (1) Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. (2) There is no direct explanation of the appointment process of the President of the SAI. See: <http://www.cour-comptes.gov.bf/index.php/les-textes-fondamen...> ([http://www.cour-comptes.gov.bf/index.php/les-textes-fondamentaux/les-textes-nationaux?download=5:loi-organique-n-014-2000-anhttp://www.accpuf.org/images/pdf/cm/burkinafaso/031-tf-txt\\_const.pdf](http://www.cour-comptes.gov.bf/index.php/les-textes-fondamentaux/les-textes-nationaux?download=5:loi-organique-n-014-2000-anhttp://www.accpuf.org/images/pdf/cm/burkinafaso/031-tf-txt_const.pdf))

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

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

**Answer:** b.

**Sources:** L'exécutif peut révoquer sans approbation du système judiciaire.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** C'est l'exécutif qui détermine le budget de la Cour des comptes. Lors d'une rencontre avec la Cour des Comptes, le président a déclaré que l'Institution manque de ressources pour effectuer des sorties sur le terrain en vue d'apprécier la qualité de certaines réalisations.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** La Cour des comptes a le pouvoir juridique mais manque de moyens. Dans la loi organique 14-2000 AN du 16 mai 2000 portant composition, attributions, organisation, fonctionnement de la Cour des comptes et procédure applicable devant elle, promulguée par décret 2000-442 du 20 septembre 2000, J.O.BF (<http://j.o.bf>). N° 1 spécial du 14 août 2001, p. 8, toutes les attributions de la Cour des Comptes décrites dans les articles 9, 10, 11, 12 et 13 nous permettent de faire cette déclaration. Nous avons aussi posé la question au premier président de la Cour des Comptes. Lien de téléchargement: <http://www.cour-comptes.gov.bf/index.php/les-textes-fondamen...> (<http://www.cour-comptes.gov.bf/index.php/les-textes-fondamentaux/les-textes-nationaux>).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** Non, le processus d'examen n'est pas examiné par une agence indépendante.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** La Cour des Comptes est auditionnée par l'Assemblée sur son budget. Malheureusement, les rapports d'audition ne sont pas diffusés sur le site. Le premier président de la Cour des Comptes est auditionnée par l'Assemblée Nationale à travers la Commission des finances et du Budget pendant la session budgétaire qui débute le dernier mercredi du mois de septembre pour une durée de 90 jours. Il passe devant l'Assemblée pour défendre le budget de l'Institution. La nouvelle constitution en cours d'élaboration entend donner plus d'autonomie et d'indépendance à la Cour des

Comptes. Malheureusement, sur le site de la Cour des Comptes ou de l'Assemblée Nationale, nous n'avons pas de rapport ou de PV de ces auditions. Tous les présidents des Institutions sont auditionnés par l'Assemblée Nationale.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** Dans certains secteurs comme la santé ou l'éducation, il y a des cadres de concertation régionaux qui participaient à l'élaboration des avant-projets de budget des ministères sectoriels; Malheureusement, cette fois-ci, ces cadres n'ont pas fonctionné. Nous n'avons pas obtenu de rapports de fonctionnement de ces cadres de concertation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Il n'y a pas de mécanismes de participation mis en place par l'exécutif au profit des personnes vulnérables.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**127:**

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

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

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

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

**Answer:** d.

**Sources:** Dans le cadre de la formulation des avant-projets de budget certains ministères sociaux notamment l'éducation et la santé les régions, les citoyens sont consultés à travers des cadres de concertations régionaux. Les besoins des citoyens qui alimenteront les avant-projets de budget des dit-ministères sont censés y être estimés. Les débats se mènent sur les besoins d'investissements, le service public et les dépenses politiques sociales.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?**

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

**Answer:** d.

**Sources:** Il n'y a aucun mécanisme permettant la participation des populations pendant l'exécution du budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** b.

**Sources:** L'exécutif ne dispose pas de mécanismes de participation au profit des populations vulnérables pendant l'exécution du budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**130:**

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

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

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

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

**Answer:** d.

**Sources:** Pendant l'exécution du budget, l'exécutif ne dispose pas de mécanismes de participation au profit des citoyens.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**131:**

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

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

1. Purpose

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

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

**Answer:** d.

**Sources:** Il n'y a de cadres de participation pour les citoyens.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** d.

**Sources:** L'exécutif ne dispose pas de mécanismes de participation au profit des citoyens.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

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

**Answer:** d.

**Sources:** L'exécutif ne fournit pas aucune informations aux citoyens sur leurs contributions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** I y a certains cadres régionaux sectoriels (santé, éducation) opérationnels et des débats pour estimer les besoins des citoyens y sont conduits.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. The response to this question was revised from 'a' to 'b', because there is no evidence that public hearings are held in Burkina Faso (cf. response to question 125).

**135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?**

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

**Answer:** d.

**Sources:** Au niveau des ministères sectoriels notamment la santé et l'éducation, les populations organisées dans les cadres de concertation participent souvent à l'élaboration des avant-projets de budget de ces dit ministères. Aussi, ces cadres de concertation organisent souvent des réunions soient périodiques ou ad hoc pour traiter de certaines questions liées au fonctionnement des centres de santé et d'écoles. Mais depuis l'insurrection des 30 et 31 octobre 2014, ces cadres de concertation ne fonctionnent pas parce que nous n'avons pas pu obtenir des PV de rencontres de leur part.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Au niveau du parlement des audiences publiques sont organisées mais il n'y a pas de mécanismes formels Au niveau du parlement, les plénières sont ouvertes au public. Aussi le parlement consulte les populations à travers les auditions qu'il organise pendant l'examen du budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** The response to this question is changed from 'c' to 'd', as there is no evidence that any public hearings related to the annual budget took place in the most recent fiscal year. Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**137:**

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

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

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

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

**Answer:** d.

**Sources:** Dans le processus d'approbation du budget par l'Assemblée Nationale, la COMFIB organise des auditions avec certaines organisations de la société civile œuvrant surtout dans les secteurs sociaux comme l'éducation et la santé. Les échanges portent notamment sur les Politiques de dépenses sociales, les Projets d'investissement public dans ces secteurs et les Services publics.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** The response was changed from 'b' to 'd'. There is no evidence that public hearings were organized for the most recent fiscal year (cf. comment under 136). Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.**Sources:** Les citoyens n'ont aucun retour sur leurs contributions à la finalisation du budget par l'Assemblée Nationale.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Le parlement organise des audiences avec des groupes spécifiques de la société civile afin de recueillir leurs avis sur des questions données généralement sur les secteurs sociaux. Aussi les auditions avec les ministres sont maintenant ouverts à la société civile qui n'a cependant pas droit à la parole mais qui pourrait saisir de façon informelle un député pour faire passer une question ou un commentaire. Il faudrait en ce moment que le député accepte endosser les commentaires ou la question.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

**Answer:** b.

**Sources:** Certains citoyens interpellent la Cour des comptes sur des organismes ou des programmes à contrôler dans la presse; La Cour des comptes peut s'exécuter ou non; Mais ce mécanisme n'est pas formel et est très peu utilisé. Seules les personnes très avisées écrivent dans la presse pour dénoncer des malversations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

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

**Answer:** d.

**Sources:** La Cour des comptes ne dispose pas de mécanismes lui permettant de faire un retour aux citoyens sur leurs contributions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** La Cour des Comptes n'a pas de mécanismes formels permettant au citoyen lambda de contribuer aux enquêtes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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