

Open Budget Survey 2017

Questionnaire

Comoros

January 2018

COUNTRY QUESTIONNAIRE: COMOROS

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: L'année fiscale correspond à l'année civile de janvier à décembre, conformément à la loi sur "Les opérations financières de l'État " promulguée le 2 août 2012.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Selon l'article 2 de la loi sur "Les opérations financières de l'État " promulguée le 2 août 2012, il a été stipulé que l'année fiscale correspond à l'année civile c'est à dire du 1er Janvier au 31 décembre.

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: d.

Sources: Loi sur "Les opérations financières de l'Etat" promulguée le 2 août 2012

Comments: Researcher: Il n'y a pas de mise à disposition du public du PBS; seulement des ONG et Société civile sont informées et invitées par le ministère sectoriel à présenter leurs souhaits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Le comité de cadrage se réunit au mois d'avril pour préparer le cadrage macroéconomique. La lettre de cadrage est communiqué auprès des Ministères, des institutions des Etats , des établissements publics et les îles autonomes entre Mai et Juin. Pas de publication sur Internet.

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: "n/a"

Sources: La Circulaire budgétaire est envoyée aux services des ministères techniques au mois de juillet. Ils ont 2 mois maximum pour présenter leurs prévisions (recettes /dépenses)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: "n/a"

Sources: Loi sur "Les Opérations Financières de l'Etat" promulguée le 2 août 2012

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: "n/a"

Sources: Loi sur "Les Opérations Financières de l'Etat" promulguée le 2 août 2012

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Loi sur "Les Opérations Financières de l'Etat" promulguée le 2 août 2012 (voir Titre III, Chapitre I)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)

- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: Loi sur "Les Opérations Financières de l'Etat" promulguée le 2 août 2012

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Le document "Circulaire budgétaire" est adressé uniquement à l'Administration publique civile de l'Union et des Iles Autonomes et à l'Armée pour qu'ils arrêtent leurs prévisions budgétaires, selon l'Article 52 de la Loi ci-dessous. Il n'est pas diffusé au public.

Sources: Loi sur les Opérations Financières de l'Etat promulguée le 2 août 2012

Peer Reviewer

Opinion: Agree with Comments

Comments: The commentateur a considéré le PBS comme étant la circulaire budgétaire. Il vaut mieux parler de la lettre de cadrage transmise aux institutions, aux ministères sectoriels et aux Iles autonomes par Ministère des Finances.

Government Reviewer

Opinion: Agree

IBP comment: We acknowledge that the PBS is called "Lettre de cadrage budgétaire".

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: Circulaire budgétaire 2017-Exposé des motifs (termes utilisés par habitude) ou Lettre de cadrage (termes utilisés par la Loi)

Sources: Loi sur les Opérations Financières de l'Etat 12-009/AU du 21 Juin 2012, promulguée le 2 août 2012
<https://drive.google.com/drive/folders/OBxPnyjzCDTIAMDFKT1At...> (<https://drive.google.com/drive/folders/OBxPnyjzCDTIAMDFKT1AtU0VvSXM>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: selon les textes en vigueur et aussi les dires des cadres au niveau de la direction du Budget

Comments: le RPB est intitulé "Lettre de cadrage budgétaire" selon Loi sur les Opérations Financières de l'Etat 12-009/AU du 21 Juin 2012, promulguée le 2 août 2012. il est composé de: - Lettre du Ministre sur l'élaboration du Budget adressé aux acteurs de la gestion budgétaire, accompagnée du cadrage marocéconomique et les tableaux annexes sur l'élaboration du budget. -Le circulaire c'est une appellation datant avant la loi de 2012. - l'exposé de motif ne fait pas partie du cadrage car c'est l'allocution du Ministre des Finances au niveau du conseil de Ministre et à l'assemblée nationale.

IBP comment: We acknowledge that the PBS is called "Lettre de cadrage budgétaire" as cited the above.

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

- a. Yes
- b. No

Answer: b.

Sources: Loi sur les Opérations Financières de l'Etat promulguée le 2 août 2012

Comments: Researcher: La version pour les citoyens du RPB aurait dû être traitée par la Loi sur les opérations financières de l'Etat. Son silence a rendu la confection du document pas obligatoire. Et dans la pratique, la version citoyen du RPB n'est pas du tout établi.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: la version citoyenne n'est pas élaborée toutefois l'initiative citoyenne de transparence budgétaire (ICTB) est lancée par l'appui de la Banque Mondiale à travers l'Appui à la bonne Gouvernance Economique (ABGE). Elle vise à renforcer les capacités de compréhension et de lecture du Budget de l'Etat à des associations de la société civile composé d'une vingtaine de personnes. ces personnes sont invités à l'assemblée pour participer au débat. on espère que la loi de finances de 2018, la version coitoyenne sera élaborée

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: AF 2017

Sources: Loi sur les Opérations Financières de l'Etat promulguée par Décret N° 12-152/PR du 2 août 2012; Art.2 "L'exercice court du 1er janvier au 31 décembre"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 28 Octobre 2016

Sources: Lettre de transmission du Secrétaire Général du Gouvernement et confirmation par le staff de l'Assemblée.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: La proposition de budget peut être obtenue en format papier au moins par la presse. En 2012 le quotidien comorien Al Watwan a publié un article sur le projet de Loi de finances qui a conduit à la saisie de l'article et au limogeage de son directeur, car il était affirmé que le PLF était totalement fantaisiste.

Government Reviewer

Opinion: Agree

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

Answer: Le Ministre des Finances présente au Gouvernement un projet de Budget. Après examen et amendement par celui-ci, le Projet de Loi de Finances est transmis à l'Assemblée. Il n'y a pas de communication à la presse, ni de diffusion sur le site du Gouvernement avant l'adoption par le législateur.

Sources: Pas d'information sur le Site du Gouvernement

Peer Reviewer

Opinion: Agree with Comments

Comments: C'est exact. Si la presse peut obtenir le PLF, c'est de manière officielle en utilisant ses propres canaux.

Government Reviewer

Opinion: Agree

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 Initiale 2017"

Sources: Lettre du Secrétaire Général du Gouvernement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Projet de Loi de Finances Initiale 2017

Comments: Projet de Loi de Finances Initiale 2017

IBP comment: Agreed. We changed the title from "Projet de Loi de Finances Initiale 2017-Exposé des motifs" to "Projet de Loi de Finances 2017".

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

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: AF 2016

Sources: Décret N° 015-240 /PR du 31 décembre 2015 du Président de l'Union promulguant la Loi de Finances 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: AF 2017

Comments: A cette date, le Budget approuvé en cours d'exécution est celle de 2017

IBP comment: According to the OBS methodology, documents have to be published before the cut-off date December 31st, 2016 in order to be considered in the survey. The EB 2017 had not been published by December 31st 2016, which is why we have are taking into consideration the EB 2016.

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: 28 Décembre 2015.

Sources: Le Parlement vient d'adopter le Budget à l'unanimité. L'information est diffusée dans tous les média du pays et notamment le quotidien "Al-Watwan"

Comments: Researcher: Loi de Finances 2016 portant N°15-012/AU du 28 décembre 2015 promulguée par Décret 15-240/PR du 31 décembre 2015. Remarque: l'inscription figurant dans la Boite "Source" ne concerne pas le Budget 2016. Prière l'effacer et la remplacer par les indications ci-dessus.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 29 décembre 2016

Comments: on parle ici de la loi des finances de 2017. voté par le parlement le 29 décembre 2016 et promulgué le 31 décembre 2016.

IBP comment: According to the OBS methodology, documents have to be published before the cut-off date December 31st, 2016 in order to be considered in the survey. The EB 2017 had not been published by December 31st 2016, which is why we are taking into consideration the EB 2016.

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: Le Décret de promulgation du Président de la République (Réf. à collecter)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le décret portant promulgation de la loi N° 15-012/1U du 28/12/2015 portant loi des finances exercices 2015 a été publiée au journal officiel le 31 décembre 2015. <http://www.droit-afrique.com/uploads/Comores-LF-2016.pdf> (<http://www.droit-afrique.com/uploads/Comores-LF-2016.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: d'habitude la loi de finances est publié sur le site du Ministère des Finances 2 à 3 semaines suivant la date de promulgation. Toutefois pour le budget de 2017, on a pas encore publié à cause d'un problème technique survenu au niveau du site internet.

IBP comment: The EB analyzed here is the one for Fiscal Year 2016. We agree with the Peer Reviewer that it was published on December 31st, 2015 (see following question: date of publication). We are changing the response from 'b' to 'a'.

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: 31 Décembre 2015

Sources: Décret Présidentiel de promulgation de la Loi de Finances 2016 (Réf. du Décret: 15-240/PR)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: pas eu de publication pour la loi de finances 2017 jusqu'à présent.

IBP comment: According to the OBS methodology, documents have to be published before the cut-off date December 31st, 2016 in order to be considered in the survey. The EB 2017 had not been published by December 31st 2016, which is why we are taking into consideration the EB 2016.

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: D'après la publication du Décret de promulgation. Le Secrétaire Général du Gouvernement et le Directeur Général du Budget se chargent de la diffusion sur le site web et de l'impression à grande échelle pour les différents ministères.

Sources: Décret de promulgation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: pas fonctionnel

IBP comment: According to the OBS methodology, documents have to be published before the cut-off date December 31st, 2016 in order to be considered in the survey. The EB 2017 had not been published by December 31st 2016, which is why we are taking into consideration the EB 2016.

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.finances.gouv.km/v1/files/Budget2016/Comores-Loi%20des%20finances%202016.pdf> (<http://www.finances.gouv.km/v1/files/Budget2016/Comores-Loi%20des%20finances%202016.pdf>)

Sources: [WWW.finances.gouv.km](http://www.finances.gouv.km) (<http://www.finances.gouv.km>)

Peer Reviewer

Opinion: Agree with Comments

Comments: L'url ci dessus n'est pas directement accessible via le site web indiqué, qui est d'ailleurs en cours de maintenance. Le décret est plus facilement trouvable sur, <http://www.droit-afrique.com/uploads/Comores-LF-2016.pdf> (<http://www.droit-afrique.com/uploads/Comores-LF-2016.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: la publication devrait se faire sur l'url suivant: <http://www.finances.gouv.km/v1/index.php/directions/directio...> (<http://www.finances.gouv.km/v1/index.php/directions/direction-generale-du-budget>) Mais pour la loi de finances 2017, elle n'est pas encore publiée.

IBP comment: According to the OBS methodology, documents have to be published before the cut-off date December 31st, 2016 in order to be considered in the survey. The EB 2017 had not been published by December 31st 2016, which is why we are taking into consideration the EB 2016.

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: Loi 15-12/AU du 28 Décembre 2015 portant Loi de Finances 2016

Peer Reviewer

Opinion: Agree with Comments

Comments: The format of the EB is a pdf scanned copy.

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: car le budget 2017 n'est pas encore publiée.

IBP comment: According to the OBS methodology, documents have to be published before the cut-off date December 31st, 2016 in order to be considered in the survey. The EB 2017 had not been published by December 31st 2016, which is why we are taking into consideration the EB 2016.

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: Le document est mis en ligne immédiatement après la publication du Décret de promulgation de la Loi.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: La loi de finances 2017 est dupliquée en version papier et envoyés à toutes les départements Ministérielles ainsi que les sociétés d'Etat et Etablissements publics.

IBP comment: According to the OBS methodology, documents have to be published before the cut-off date December 31st, 2016 in order to be considered in the survey. The EB 2017 had not been published by December 31st 2016, which is why we are taking into consideration the EB 2016. The EB 2016 is publicly available.

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: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 N° 15-012/AU portant Loi de Finances des Comores pour l'exercice 2016"

Sources: Décret présidentiel de promulgation sus-cité

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Loi de Finances initiales 2017

Comments: on parle de la loi de 2017

IBP comment: According to the OBS methodology, documents have to be published before the cut-off date December 31st, 2016 in order to be considered in the survey. The EB 2017 had not been published by December 31st 2016, which is why we are taking into consideration the EB 2016.

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

a. Yes

b. No

Answer: b.

Sources: Il n'y a pas de document spécifique en dehors de la Loi

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: AF 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: AF 2017

Comments: Il n'y a pas encore de budget citoyen pour l'Union des Comores.

IBP comment: According to the OBS methodology, documents have to be published before the cut-off date December 31st, 2016 in order to be considered in the survey. No CB related to FY 2017 had been published by December 31st 2016, which is why we are taking into consideration the FY 2016.

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

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

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: Selon les dires de cadres de la Direction du Budget, cette institution ne produit pas de budget citoyen.

IBP comment: Yes, as defined in the previous question (CB-2a), no CB has been published.

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: AF 2016

Sources: Le document produit portant "Rapport d'exécution du Budget 2016 (Q1-2016) a été produit.

Peer Reviewer

Opinion: Agree with Comments

Comments: Tous les rapports ne sont pas rendus disponibles au public. Seuls sont publiés sur le site du ministère des Finances Rapport d'exécution budgétaire 1er trimestre 2016 (Mohéli) Rapport d'exécution budgétaire 2e trimestre 2016 (Mohéli) Rapport d'exécution budgétaire 3e trimestre 2016 (Mohéli) Rapport d'exécution budgétaire du 1er trimestre 2016 Rapport d'exécution budgétaire 1er trimestre 2016 (Ngazidja)

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Le rapport d'exécution trimestriel est généralement établi dans le courant du trimestre suivant. Toutefois, pour le 1er trimestre, il y a un retard dans le démarrage, en raison du processus de mise en place des nouveaux crédits budgétaires en faveur des ministères. Et cela se répercute dans l'élaboration des synthèses des dépenses.

Peer Reviewer

Opinion: Agree with Comments

Comments: Les rapports trimestriels de suivi de l'exécution du budget ne sont pas publiés sur le site du MEF. Avant 2015, les rapports étaient semestriels. Au mois d'avril 2017, seuls étaient disponibles les rapports suivants : Rapport d'exécution budgétaire 1er trimestre 2016 (Mohéli) Rapport

d'exécution budgétaire 2e trimestre 2016 (Mohéli) Rapport d'exécution budgétaire 3e trimestre 2016 (Mohéli) Rapport d'exécution budgétaire du 1er trimestre 2016 Rapport d'exécution budgétaire 1er trimestre 2016 (Ngazidja)

Government Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. 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: Pour le 1er trimestre 2016, rapport publié en Juin 2016

Sources: Rapport d'exécution du Budget 2016 - Premier Trimestre

Peer Reviewer

Opinion: Agree with Comments

Comments: La date mentionnée sur le rapport d'exécution du budget premier trimestre 2016 est juillet 2016. Les rapports d'exécution budgétaire deuxième, troisième et quatrième trimestre 2016 n'ont pas été publiés.

Government Reviewer

Opinion: Agree with Comments

Comments: les rapports d'exécution sont établis pour chaque trimestre de l'année fiscale de manière consolidé ou réparties par unités administratives. Toutefois, il peut avoir de retard de 2 à 3 mois pour l'établissement.

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: Dates à laquelle le document est disponible.

Sources: Information fournie par un fonctionnaire interrogé.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le rapport d'exécution du budget 2016 - premier trimestre est daté de juillet 2016. Par conséquent, le rapport est disponible au plus tôt 4 mois après la fin du trimestre. Les rapports des trimestres suivants n'ont pas été publiés.

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. 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: Le document 2016-Q1 est publié en juin 2016; donc délai compatible avec la méthodologie OBS.

http://www.finances.gouv.km/v1/files/rapports_statistiques/R...

(http://www.finances.gouv.km/v1/files/rapports_statistiques/Rapport_1_trim_2016%20.pdf)

Sources: http://www.finances.gouv.km/v1/files/rapports_statistiques/R...

(http://www.finances.gouv.km/v1/files/rapports_statistiques/Rapport_1_trim_2016%20.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: La date de publication du rapport est juillet 2016 et non pas juin 2016.

Government Reviewer

Opinion: Agree

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

- 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: Rapport d'exécution du Budget 2016. Le document contient des parties rédigées et des parties tableaux et graphiques

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Le Rapport d'exécution du Budget 2016 - Q1 produit en mai et publié en Juin 2016; Q2-2016 non produit

Peer Reviewer

Opinion: Agree with Comments

Comments: Plus précisément, sont disponibles sur la page de la DGB du site du MEF Rapport d'exécution budgétaire 1er trimestre 2016 (Mohéli) Rapport d'exécution budgétaire 2e trimestre 2016 (Mohéli) Rapport d'exécution budgétaire 3e trimestre 2016 (Mohéli) Rapport d'exécution budgétaire du 1er trimestre 2016 Rapport d'exécution budgétaire 1er trimestre 2016 (Ngazidja) Mohéli a donc produit 3 trimestres de 2016, mais autres ils sont très en retard, ainsi que le rapport consolidé.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Selon la DGB (Direction Générale du Budget). Les rapports sont produits souvent hors délais et publiés mais le plus souvent à usage interne

IBP comment: Some of the IYRs are published. According to the Government Reviewer, the remaining reports are produced, however for internal use. We are hence changing the response from 'd' to 'c'.

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: La publication du 2016-Q1 est intervenu en juin 2016. Les publications 2016-Q2 et 2016-Q3 ont été produites pour usage interne, selon la DGB.

Sources: Suivant un fonctionnaire du Ministère des Finances

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Disagree

Suggested answer: les rapports d'exécution de 2016 sont effectivement produits car importants pour le vote de loi des finances de 2017.

Comments: Un cadre de la DGB m'a signifié que les rapports d'exécution de 2016 sont effectivement produits.

IBP comment: We modified the response to reflect the input from the Government Reviewer, according to which the reports are produced for internal use.

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 d'exécution du Budget 2016 - Premier trimestre

Sources: Le documents de Juillet 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: Les rapports d'exécution trimestriels du budget sont accessible au public averti. Il n'existe pas une version spécifique "Citoyens"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: AF 2016

Sources: Loi de Finances de l'Union des Comores, exercice 2016

Peer Reviewer

Opinion: Agree with Comments

Comments: La source n'est pas la Loi de Finances 2016, qui n'est pas un rapport semestriel de suivi de l'exécution du budget.

Government Reviewer

Opinion: Agree

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

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

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

c. (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: N/A

Comments: Researcher: Le document Revue en milieu d'année présenté suivant les normes de l'enquête n'est pas produit du tout.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le suivi semestriel de suivi de l'exécution du budget n'est pas produit. Seuls les rapport trimestriels sont produits. Le deuxième rapport trimestriel de suivi de l'exécution du budget n'est pas un rapport conforme aux normes OBS.

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: En restant strict par rapport aux critères éucidées sur la revue en milieu d'année, il n'y a pas un document pareil qui est produit par contre on a un projet de loi de finances rectificative qui est introduit à l'assemblée nationale en principe en Avril. Compte tenu de la conjoncture pour l'année de 2016 caractérisée par des élections des Gouverneurs des îles autonomes et des élections présidentiels entre Avril et mai. le gouvernement a reporté cette rectificatif jusqu' en décembre 2016.

IBP comment: Thank you for the comments and additional information provided. As you are suggesting, the answer is 'd' and remains 'd'.

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

Answer: n/a

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: N/A

Sources: n/a

Comments: Researcher: Il faut retenir que le pays allait entrer en campagne électorale des présidentielles à partir de Janvier 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Le document n'est pas du tout produit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: AF 2015

Sources: Loi 12-009 sur "Les opérations financières de l'Etat"; Titre II; Art. 51 http://www.finances.gouv.km/v1/files/Publications/VF_rapport...
(http://www.finances.gouv.km/v1/files/Publications/VF_rapport_execution_budgétaire_2015.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: Le rapport d'exécution du budget 2015 de la Direction Générale du Budget du Ministère des Finances et du Budget est un simple document de suivi de l'exécution du budget comparable aux rapports d'exécution trimestriels. . Il ne s'agit pas de la consolidation des comptes administratifs et financiers des différentes entités qui doivent être transmis à la Cour des Comptes à la fin de chaque exercice.

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Le document "Rapport d'exécution du budget 2015" est diffusé en Juin 2016

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree with Comments

Comments: le rapport de fin d'année de l'année N-1 doit être produit et diffusé avant le 30 juin de l'année N .

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: 27 Juin 2016

Sources: Suivant les informations fournies par un fonctionnaire du Ministère des Finances

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Disagree

Suggested answer: 27 juin 2016

Comments: voire la dernière date de modification du rapport d'exécution du budget 2015. Et aussi selon les dires d'un cadre de la DGB

IBP comment: Following the input from the Government Reviewer, we modified the response from June 30th to June 27th, 2016.

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: C'est la date de publication, inscrite sur le document

Sources: Administrateur du Site

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: selon l'avis d'un fonctionnaire du DGB.

Comments: la date inscrit dans le document est juin 2016, la date de la dernière modification est le 27 juin 2016.

IBP comment: We agree with the Government Reviewer, the report only states "June 2016". We added June 27th 2016 as the date of publication following the input from the government reviewer.

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: http://www.finances.gouv.km/v1/files/Publications/VF_rapport...
(http://www.finances.gouv.km/v1/files/Publications/VF_rapport_execution_budgétaire_2015.pdf)

Sources: www.finances.gouv.km (<http://www.finances.gouv.km>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

- c. No
- d. Not applicable

Answer: c.

Sources: Les tableaux de synthèses contenus dans le document sont présentés dans une logique cartésienne, mais en version Word.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: Le document se trouve sur le site web

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: "Rapport d'exécution du budget 2015"

Sources: Document sur le site web du Gouvernement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: Le document officiel, tel qu'il est présenté, est accessible aux personnes non averties. Mais il n'y a pas de version "Citoyen".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: AF 2014

Sources: Loi Organique N° 05-012/AU du 25.06.05 portant sur la Cour Suprême et fixant les missions de la Section des Comptes.

Comments: Researcher: La Section des Comptes de la Cour Suprême est l'organe agissant au titre de l'Institution Supérieure de Contrôle (ISC). Elle est chargée du contrôle des comptes publics.

Peer Reviewer

Opinion: Agree with Comments

Comments: Selon les bonnes pratiques, le projet de Loi de Règlement au titre 2015 aurait du être transmis en juin 2016 et le rapport de la CDC aurait du être disponible avant Octobre 2016, pour accompagner le Projet de Loi de Finances de l'exercice 2017.

Government Reviewer

Opinion: Disagree

Suggested answer: AF2015

Comments: Loi Organique N° 05-012/AU du 25.06.05 portant sur la Cour Suprême et fixant les missions de la Section des Comptes stipule que la Section des Comptes de la Cour Suprême est l'organe agissant au titre de l'Institution Supérieure de Contrôle (ISC). Elle est chargée du contrôle des comptes publics.

IBP comment: The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. This means that the date of publication of the AR for FY 2015 could be as late as June 2017. Since we were unable to find a publicly available Audit Report for FY 2015 and the government still has time to publish it until June 2017, we are considering FY 2014 for this indicator.

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

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

Answer: d.

Sources: Lettre N°15-146/CS/PP du 02 Décembre 2015 du Président de la Cour Suprême au Président de l'Assemblée pour lui transmettre le jeu de Rapports d'Audit et de projet de Loi de Règlement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Conformément à l'article 264 alinéa 3 de la loi organique n°05-012/AU du 27 juin 2005 relative à la Cour Suprême, la lettre de transmission dont la référence est N° 16- 133 / CS / PP du 19 novembre 2016 a transmis à l'Assemblée Nationale les documents ci après: - le Rapport de contrôle sur l'exécution de la loi des finances de l'exercice 2015 - l'avis de la juridiction financière sur le projet de loi de règlement du budget 2015 - la Déclaration générale de conformité de l'exercice de 2015

IBP comment: The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. This means that the date of publication of the AR for FY 2015 could be as late as June 2017. Since we were unable to find a publicly available Audit Report for FY 2015 and the government still has time to publish it until June 2017, we are considering FY 2014 for this indicator.

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: N/A

Sources: N/A

Comments: Researcher: La Section des Comptes de la Cour Suprême est l'Institution Supérieure de Contrôle. A la fin des travaux d'audit du budget 2014, elle remet à l'Assemblée un jeu de 3 documents: - un Rapport sur l'Exécution du Budget 2014 (rapport audité); - une Déclaration Générale de Conformité; - un Projet de Loi de Règlement du Budget 2014.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: selon la loi organique de 2005 régissant la cours suprême en son article 264. Le président de la cour des comptes transmet le rapport d'audit de la loi de finance de 2015 avant même l'ouverture de la session parlementaire sur la loi de finance de l'année suivante. Il y a une restriction de publication du rapport d'audit de l'exercice budgétaire. En principe cette loi ne donne pas l'autorisation à la section des comptes de mettre à disposition du public le rapport d'audit.

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

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: N/A

Sources: n/a

Comments: Researcher: La publication du document est restrictive. Il est produit dans les 12 mois suivant la fin de l'année budgétaire correspondante, mais n'est pas mis en ligne, et ce conformément à la Loi qui délimite les destinataires du Rapport d'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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 tableaux du Rapport d'audit du budget 2014

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: b.

Sources: Lettre de transmission du Rapport aux Députés - J'ai pu disposer pour lecture le document : « Rapport d'audit sur l'exécution des Lois de Finances 2014 » établi en décembre 2015. Celui relatif à l'exercice 2015 a été déposé au Parlement pendant la dernière session budgétaire mais n'a pas fait l'objet d'examen de la part des Députés en raison de dossier incomplet. Il sera examiné à la prochaine session d'avril 2017.

Comments: Researcher: Le Rapport sur l'exécution des Lois de finances 2014 est disponible mais pas mis en ligne

Peer Reviewer

Opinion: Agree with Comments

Comments: Des références au rapport de la CDC relatif à l'exercice 2014 sont faites dans la presse, ce qui montre que le rapport de la CDC est accessible au public, mais il n'est pas diffusé sur Internet.

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: Rapport cité plus haut

Comments: Researcher: Le document est produit, disponible mais adressé uniquement aux destinataires légaux (Art. 207)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: le rapport d'audit est produit pour simplement être transmis au Président de l'Assemblée Nationale par le Président de la cour des comptes.

IBP comment: This is correct. Since the response in the last question was 'b', we changed the response here to n/a.

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: "Rapport sur l'exécution des Lois de finances 2014" "Déclaration Générale de Conformité entre Les Comptes de l' Administration Générale des Finances et Les Comptes des Comptables Principaux de l'Etat - Exercice 2014"

Sources: Le jeu de documents du 02 décembre 2015 adressé aux Députés

Peer Reviewer

Opinion: Agree with Comments

Comments: La Cour des Comptes a délivré un certificat de non conformité au titre de la gestion 2014. Le rapport portant sur l'exécution du budget 2014, accompagné du certificat de non-conformité, a été déposé au Parlement le 03 décembre 2015.

Government Reviewer

Opinion: Disagree

Suggested answer: "Rapport sur l'exécution des Lois de finances 2015" "Déclaration Générale de Conformité entre Les Comptes de l' Administration Générale des Finances et Les Comptes des Comptables Principaux de l'Etat - Exercice 2015" "Rapport sur le projet de loi de règlement - Budget 2015

Comments: selon les dispositions de la loi organique de 2005 de la cour suprême et la lettre de transmission du 19 novembre 2016 adressé au Président de l'Assemblée Nationale.

IBP comment: As described in the comment under AR-1, we are considering FY 2014 for this indicator. The score is correct.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Il y a un seul site web du gouvernement pour les informations fiscales et budgétaires. <http://www.finances.gouv.km/> (<http://www.finances.gouv.km/>)

Comments: Researcher: <http://www.finances.gouv.km/v1/index.php/directions/direction...> (<http://www.finances.gouv.km/v1/index.php/directions/direction-generale-du-budget>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a.

Sources: Rapport d'exécution du budget 2016-1er trimestre 2016

Comments: Researcher: <http://www.finances.gouv.km/v1/index.php/directions/directio...>
(<http://www.finances.gouv.km/v1/index.php/directions/direction-generale-du-budget>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Les rapports d'exécution budgétaire ne correspondent pas à une base de données sur les recettes et les dépenses.

Government Reviewer

Opinion: Agree

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: <http://www.finances.gouv.km/v1/index.php/directions/directio...> (<http://www.finances.gouv.km/v1/index.php/directions/direction-generale-du-budget>)

Comments: Researcher: http://www.finances.gouv.km/v1/files/rapports_statistiques/ (http://www.finances.gouv.km/v1/files/rapports_statistiques/)
Les rapports trimestriels sont arrêtés périodiquement, mais le format des tableaux, d'un rapport à un autre, est compatible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: les rapports d'une période à l'autre varient sensiblement mais les formats sont compatibles. voire le lien <http://www.finances.gouv.km/v1/files/> (<http://www.finances.gouv.km/v1/files/>)

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: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: "Loi sur les Opérations Financières de l'Etat" <https://drive.google.com/drive/folders/0BxPnyjzCDTIAMDFKT1At...>

(<https://drive.google.com/drive/folders/0BxPnyjzCDTIAMDFKT1AtU0VvSXM>) Voici les précisions sur les articles concernés de cette loi : Dispositions pour garantir la Transparence et la bonne Gouvernance - Art 16, al 4, 5 et 6 : dispositions de contrôle de 1er niveau - Art 17, 18 et 19 obligation de respecter les plafonds des crédits et la nomenclature budgétaire ; - Art 22 : les possibilités de modifications budgétaires par virements internes de crédits sont plafonnées à 10% des crédits votés sur ce poste ; - Art 49 : obligation pour l'exécutif de rendre compte par l'élaboration de la Loi de règlement au plus tard le 30 juin de l'année suivante ; - Art 50 : la documentation obligatoire que doit présenter l'exécutif sur la gestion budgétaire ; - Art 57 : Toutes les finances de l'Etat doivent être prises en compte dans le Budget ; - Art 58 al2 et 3 : le budget est impérativement voté à l'équilibre ; - Art 64 : Calendrier obligatoire à suivre pour l'élaboration des différents Rapports ; - Art 70 : Le Ministre des Finances est responsable (1) de la collecte de toute la documentation sur l'exécution du budget de l'Etat et (2) du respect des équilibres budgétaires et financiers ; - Art 71 : Le Ministre des F. dispose et organise le travail de l'équipe des contrôleurs financiers ; Dispositions sur le Contrôle et l'Audit - Art 74, 75 et 76 jettent les principes et les normes pour la tenue d'une comptabilité standardisée afin de mieux s'assurer de la réalisation des audits ; - Art 77 : définit les 3 niveaux de contrôles Administratif, Juridictionnel et Parlementaire ; - Art 78 à 83 : les conditions d'exercice du contrôle administratif ; - Art 84 à 87 : les conditions d'exercice du contrôle juridictionnel ; - Art 88 à 90 : les conditions d'exercice du contrôle parlementaire ; - Art 91, 92 et 93 : définissent les responsabilités de fautes de gestion dans l'exécution du budget ; - Art 94 : définit les responsabilités des contrôleurs financiers pour les visas qu'ils apposent sur les documents comptables ; - Art 95, 96 et 97 : définissent le régime des sanctions ; - Art 98 et 99 : la responsabilité et régime des sanctions à l'encontre des comptables publics ;

Comments: Researcher: La Loi sur les Opérations financières de l'Etat instaure un système de procédures transparentes du budget de l'Etat; depuis l'élaboration, la définition, la gestion et le contrôle. Mais il n'a pas intégré une conception de participation. La loi organique N°05-012/AU du 25 Juin 2005 sur la Cour Suprême

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, administrative units accounting for all expenditures are presented.

b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.

d. (0) No, expenditures are not presented by administrative unit.

e. Not applicable/other (please comment).

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le PLF de 2017 n'est pas disponible au public selon la méthodologie de l'enquête. Par contre toutes les administrations publiques, les établissements et autres institutions possèdent ce document. ils présentent les dépenses selon la nature économique (investissement, consommation intermédiaire, salaire, transferts, etc...).

IBP comment: The EBP is 'not publicly available' according to the survey methodology as defined in questions EBP-1 to EBP-8 in Section 1 of this questionnaire. As defined in the methodology: "If according to the Open Budget Survey standards, the Executive's Budget Proposal is not considered publicly available, then all questions regarding the Executive's Budget Proposal (Questions 1-53) should be marked "d." (or "b" for three-option questions). Answer d is correct.

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

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

Answer: b.

Sources: Projet de Budget de l'Etat - exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: la nomenclature fonctionnelle est opérationnelle à partir de la loi des finances de 2016. Malgré que Le PLF n'est pas disponible au public selon la méthodologie de l'enquête

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer b is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Nomenclature conforme au Manuel des Statistiques des Finances Publiques du FMI

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Après évaluation de la Direction Générale du Budget par le Fonds Monétaire International, la nomenclature fonctionnelle est mise en oeuvre depuis 2016 est conforme aux normes internationales (au Manuel des Statistiques des Finances Publiques du FMI).

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer b is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.

c. Not applicable/other (please comment).

Answer: b.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: depuis longtemps la classification économique est appliquée pour le Budget en Union des Comores. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer b is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

a. (100) Yes, the economic classification is compatible with international standards.

b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

c. Not applicable/other (please comment).

Answer: b.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Classification conforme aux Statistiques des Finances Publiques du FMI (2001)

Peer Reviewer

Opinion: Agree with Comments

Comments: La classification économique est grossièrement conforme au Manuel de Statistique des Finances Publiques du FMI 1986, mais pas au MSFP 2001.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: la classification économique utilisée est conforme aux Statistiques des Finances Publiques du FMI. Le PLF 2017 ou la LF 2017 n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer b is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

a. (100) Yes, programs accounting for all expenditures are presented.

b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.

d. (0) No, expenditures are not presented by program.

e. Not applicable/other (please comment).

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: un tableau de prévision de recette détaillé suivant les sources de revenu accompagne la loi des finances. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

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

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: un tableau de recette non fiscal y compris les subventions bi et multi latérales est disponible à cet effet. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

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

Answer: b.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Les estimations de recettes sont présentées par catégories mais uniquement pour l'année budgétaire considérée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: le budget programme n'est pas élaboré en Union des Comores. Il est prévu d'être élaborée à partir de 2022.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer b is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

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

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Meme chose que la question 11

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

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

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le Gouvernement présente les paiement échus au titre de la dette pour l'année N+1, en distinguant le principal et les intérêts, mais ne présente pas le montant des emprunts en cours.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: les deux estimations élaborées sont: - l'encours total de la dette à la fin de l'année budgétaire - le paiement des intérêts de la dette pour l'année budgétaire ces documents sont produits par la direction Nationale de la dette et transmis à la Direction Générale du Budget pour prise en compte.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016 (Chapitre Exposé des motifs). Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: on a des hypothèses macro économiques basées essentiellement sur : - PIB nominal -Inflation -croissance réel Bien que Le PLF n'est pas disponible au public selon la méthodologie de l'enquête

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Il n'y a pas d'analyse de sensibilité

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016 (Exposé des motifs). Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

Comments: Pour le PLF de 2017, le nouveau Gouvernement a pris l'initiative de mettre en place une nouvelle centrale énergétique avec une capacité de 18 mégawatt par l'achat de 9 groupes électrogènes. cela a eu un impact sur le dépenses de fonctionnement au profit des investissements. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016 (Exposé des motifs). Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

Comments: le Gouvernement a pris l'initiative d'augmenter le budget d'investissement passant de moins de 20 milliards en 2016 à 30 milliards en 2017. Pour pouvoir financer cela , il a fallu rehausser les recettes gouvernementales ce qui a conduit à une augmentation du Budget de l'Etat passant de 45 milliards à 80 milliards de ressources intérieures entre 2016 et 2017. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: la nomenclature fonctionnelle est la dernière a été élaborée depuis le PLF de 2016.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le PLF de 2017 est voté une fois que la LF de 2015 est audité et validé par la cour des Comptes. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Rechercher: Les chiffres réalisés des Recettes sont publiés pour l'année AB-2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Situation des recettes (fiscales et non fiscales) de 2015. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer b is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Les chiffres des recettes réalisées sont publiés pour AB-2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Les recettes antérieures réalisées sont présentées seulement pour l'année AB-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Les données des recettes communiquées dans le projet de budget portent sur AB-2 seulement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Même chose que le commentaire précédent. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Certaines informations-clé sont disponibles dans des tableaux séparés annexés au Projet de budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: les informations disponibles sont: - l'encours total de la dette à la fin de l'année AB-1, -le montant net des emprunts nécessaires pendant l'année AB-1, -le paiement des intérêts de la dette, - les taux d'intérêt de la dette Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Document Projet de budget de l'exécutif. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Même chose que le commentaire précédent. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Il s'agit de transferts régis par la Loi en faveur des administrations régionales.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: les transferts envers les mairies figurent dans la loi de finance de 2017. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: d.

Sources: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Il s'agit de subventions (Société d'électricité par exemple)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: la LF de 2017 présente les transferts et subventions accordées aux sociétés d'Etat ainsi que Etablissements publics. Le PLF/LF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: d.

Sources: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (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: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: la LF de 2017 et même avant (LF 2015) présente les avoirs financiers en recette comme produits financiers qui sont: -Intérêts de prêts et créances -Intérêts sur les dépôts à terme -Revenus des titres de placement -Produits de la privatisation -Gains de change -Autres produits financiers c'est les deux derniers (Gains de change et Autres produits financiers) qu'on a des valeurs. Le PLF/LF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: d.

Sources: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016

Comments: Researcher: Il s'agit des engagements par signature (cautions, avals, garanties diverses); ils ne sont pas annexés au document budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016

Comments: Researcher: Dans le Projet de Budget de l'Etat 2016, les chiffres sur les dons, y compris l'Assistance Technique sont présentés globalement, sans précision sur les sources de Donateurs. Dans d'autres années, il a pu être présenté un tableau détaillant les donateur et la nature des dons.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: l'assistance financière figure bel et bien au niveau de la LF de 2017 (issu des promesses de financements). Par contre l'assistance en nature ne figure pas et peut intervenir lorsque on est en face d'un catastrophe ou sinistre. Le PLF/LF n'est pas disponible au public selon la méthodologie de l'enquête.

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: Projet de Budget de l'Etat - Exercice 2016

Comments: Researcher: Les dépenses fiscales sont prises en compte dans la détermination des prévisions de recettes, mais ne sont pas présentées distinctement dans le document Projet de Budget.

Peer Reviewer

Opinion: Agree with Comments

Comments: Il n'y a pas de document produit par l'administration sur les dépenses fiscales, qui sont pourtant importantes, notamment au niveau des exonérations.

Government Reviewer

Opinion: Agree

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Dans les prévisions budgétaires 2016, dans les recettes affectées, on peut citer l'exemple de la Surtaxe sur les cigarettes.

Peer Reviewer

Opinion: Agree with Comments

Comments: Selon l'Article 20 du décret portant LDF 2016, le Ministre des Finances est désigné ordonnateur principal des recettes et des dépenses du budget de l'Etat. Il peut déléguer ce pouvoir au Directeur Général du Budget pour le budget général. à un autre ordonnateur délégué pour les comptes spéciaux du trésor et les fonds des contre parties. Cependant, les montants relatifs aux comptes spéciaux n'apparaissent pas dans les rapports d'exécution budgétaire.

Government Reviewer

Opinion: Agree with Comments

Comments: le taxe sur le carburant appelé fonds d'entretien routier selon les textes en vigueur devrait servir pour la réparation et construction des routes. cependant ce n'est pas automatique que ces fonds soient utilisés dans ce cadre. Le PLF/LF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016. Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comments: Researcher: Exposé des motifs, paragraphes 3 et 4.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: au niveau de la conférence budgétaire chaque Ministère vient avec des propositions budgétaires pouvant les aider à atteindre les objectifs assignés par le Chef de l'Etat. Bien que des modifications seront issus de ces conférences mais les priorités gouvernementales sont toujours budgétisées et maintenues dans la loi des finances. Le PLF/LF n'est pas disponible au public selon la méthodologie de l'enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: certains départements ministériels vont loin jusqu'à définir les intrants nécessaires pour aboutir aux résultats. le PLF n'est pas disponible au public selon la méthodologie de l'Enquête.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

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

Answer: d.

Sources: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: d.

Sources: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Projet de Budget de l'Etat - Exercice 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: d.

Sources: Circulaire budgétaire

Comments: Researcher: Le calendrier est établi et communiqué aux ministères et aux diverses administrations concernées appelées à soumettre leurs propositions. Il n'est pas publié sur le site du Gouvernement.

Peer Reviewer

Opinion: Agree with Comments

Comments: Un calendrier budgétaire est produit conformément à l'article 52, alinéa 2, de la loi N° 12 - 009/AU du 21 juin 2012 relative aux opérations financières de l'État (LOFE) et à l'arrêté n°15-037/VP MFEBICEP/CAB) qui stipule que le dépôt du projet de LFI au Parlement doit avoir été effectué au plus tard le 31 octobre. Mais ce calendrier budgétaire n'est pas diffusé au public.

Government Reviewer

Opinion: Agree with Comments

Comments: un calendrier est communiqué aux différents entités administratives conformément à l'arrêté N°15-037 /VP/MFEBICEP/CAB portant fixation du Calendrier du processus Budgétaire.

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

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

Answer: d.

Sources: Le rapport prébudgétaire n'est pas disponible au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: le rapport n'est pas disponible au public mais est produit pour servir en interne. Il est élaboré en se basant sur les éléments suivants: le niveau du PIB nominal ; le taux d'inflation ; la croissance du PIB réel

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

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

Answer: d.

Sources: Le rapport prébudgétaire n'est pas disponible au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Le rapport prébudgétaire n'est pas disponible au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Pas disponible au public mais selon les dires d'un cadre de la Direction du Budget, le rapport préalable du budget est conçu en tenant compte des priorités du gouvernement, par ricochet déterminent le niveau du budget.

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

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

Answer: d.

Sources: Le rapport prébudgétaire n'est pas disponible au public selon la méthodologie de l'enquête

Comments: Researcher: Les informations sur les paiements des intérêts sont présentées

Peer Reviewer

Opinion: Agree with Comments

Comments: Un document annexe présente un échéancier du remboursement de la dette au cours de l'année N+1, mais l'exposé des motifs ne fait pas de présentation de situation d'endettement indiquant les éléments requis.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: le rapport n'est pas disponible au public mais selon les informations venant de la Direction du Budget et aussi de la Direction de la Dette, on a 2 estimations: - l'encours total de la dette à la fin de l'année budgétaire - le paiement des intérêts sur la dette

IBP comment: The PBS is 'not publicly available' according to the survey methodology as defined in questions PBS-1 to PBS-8 in Section 1 of this questionnaire. As defined in the methodology: If according to the Open Budget Survey standards, the PBS is not considered publicly available, then all questions regarding the PBS should be marked "d." (or "b" for three-option questions). Answer d is correct.

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

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

Answer: b.

Sources: Le rapport prébudgétaire n'est pas disponible au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: a. (100)

Sources: Loi de Finances 2016 portant N°15-012/AU du 28 décembre 2015 promulguée par Décret 15-240/PR du 31 décembre 2015. Classification administrative : cf. pp 30 à 66 Classification fonctionnelle (par nature) : cf. p 68 Classification fonctionnelle et économique : cf. p. 69 Classification administrative et fonctionnelle : cf. pp 70 à 115

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Loi de Finances 2016 portant N°15-012/AU du 28 décembre 2015 promulguée par Décret 15-240/PR du 31 décembre 2015. Estimation des dépenses par programme individuel Cf. pp 26 à 29. Mais en analysant les tableaux, il s'avère qu'il s'agit des programmes en cours dont le financement est identifié et acquis. Cela correspond à la réponse b) du questionnaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Loi de Finances 2016 portant N°15-012/AU du 28 décembre 2015 promulguée par Décret 15-240/PR du 31 décembre 2015. Estimation des recettes par catégorie Cf. Page 5 ; 15

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Loi de Finances 2016 portant N°15-012/AU du 28 décembre 2015 promulguée par Décret 15-240/PR du 31 décembre 2015. Sources individuelles de recettes, cf. pp 16 à 19

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: La Loi de finance ne contient pas toutes les sources de revenu. Les ressources sur financement extérieur ne sont pas toutes mentionnées. Les ressources provenant des établissements et entreprises publics, comme Comores Hydrocarbures, l'Office du riz, Comores Telecom, la banque Postale des Comores (Snpsf), ... n'apparaissent pas.

Government Reviewer

Opinion: Agree

IBP comment: The EB presents revenues from public enterprises, cf. p 11 "Revenus des entreprises" - SCH, ONICOR, BIC, BCC, Comores TELECOM. We keep answer 'a' - Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

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: c. (33)

Sources: Loi de Finances 2016 portant N°15-012/AU du 28 décembre 2015 promulguée par Décret 15-240/PR du 31 décembre 2015. Le Budget approuvé présente, pour les estimations liées aux emprunts et à la dette, seulement les chiffres sur les prévisions de paiement des intérêts pendant l'année budgétaire. Il n'y a pas de projections de l'encours de la dette à la fin de l'année budgétaire.

Comments: Researcher: Les paiements d'intérêts sont présentés

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Un budget pour les citoyens n'est pas produit

Comments: Researcher: Le Budget citoyen n'est pas établi

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: La version citoyenne du Budget n'est pas jusqu'à ce jour produit. pas de version citoyenne

IBP comment: As the GR is stating correctly, the CB is not published. Due to this answer 'd' applies.

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: Un budget pour les citoyens n'est pas produit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Pas produit.

IBP comment: The CB is not published; due to this answer 'd' applies.

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: Un budget pour les citoyens n'est pas produit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Question non applicable selon le contexte de l'Union des Comores.

IBP comment: The response to this has to remain a 'd', because by definition, the government has not established mechanisms to identify the public's requirements if there is no CB. This is also to ensure cross-country consistency.

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: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Pas de version pour les citoyens produits.

IBP comment: The response to this has to remain a 'd', because no citizen's version of the budget document is published.

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 trimestriels ne sont pas disponibles au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree with Comments

Comments: Les rapports trimestriels d'exécution budgétaire trimestriels de 2016 de l'Union, Ngazidja et Mohéli présentent l'exécution des dépenses selon la classification économique, mais les rapports ne sont pas tous publiés dans les délais et ceux d'Anjouan ne sont pas publiés.

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Aucun Rapport en cours d'année n'est produit à ce stade.

IBP comment: The IYRs are 'not publicly available' according to the survey methodology as defined in questions IYR-1 to IYR-8 in Section 1 of this questionnaire. As defined in the methodology: "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked “d.” (see page 90 in the methodology). Answer d is correct.

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 trimestriels ne sont pas disponibles au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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 trimestriels ne sont pas disponibles au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree with Comments

Comments: Certains rapports trimestriels sont disponibles (Union, Mohéli, Ngazidja) sur le site du ministère des finances et ils comparent l'exécution des dépenses par rapport au budget voté, selon les grands agrégats de la classification économique.

Government Reviewer

Opinion: Agree

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 trimestriels ne sont pas disponibles au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree with Comments

Comments: Les rapports trimestriels d'exécution budgétaires trimestriels de 2016 de l'Union présentent l'exécution des principales recettes et les rapports des entités les grands agrégats Mais tous les rapports ne sont pas publiés. Seuls sont disponibles les rapports suivants Rapport d'exécution budgétaire du 1er trimestre 2016 Rapport d'exécution budgétaire 1er trimestre 2016 (Ngazidja) Rapport d'exécution budgétaire 1er trimestre 2016 (Mohéli) Rapport d'exécution budgétaire 2e trimestre 2016 (Mohéli) Rapport d'exécution budgétaire 3e trimestre 2016 (Mohéli) sur: <http://www.finances.gouv.km/v1/files/> (<http://www.finances.gouv.km/v1/files/>) Aucun rapport de suivi d'exécution budgétaire d'Anjouan n'est publié sur le site du ministère des finances.

Government Reviewer

Opinion: Agree

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: les rapports trimestriels ne sont pas disponibles au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree with Comments

Comments: Les sources de revenu présentées dans les rapports trimestriels d'exécution budgétaire de 2016 qui sont publiés sur le site du ministère des Finances ne sont pas détaillées.

Government Reviewer

Opinion: Agree

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

- 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 trimestriels ne sont pas disponibles au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree with Comments

Comments: Les rapports trimestriels d'exécution budgétaire trimestriels de 2016 publiés présentent l'exécution des recettes et les comparent soit à l'année précédente (pour l'Union) soit aux recettes prévues (pour Ngazidja), mais tous les rapports ne sont pas publiés.

Government Reviewer

Opinion: Agree

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

- 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 trimestriels ne sont pas disponibles au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Rapport sur l'exécution du budget 2016 - Premier trimestre.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: N/A Le document n'est pas produit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: le document n'est pas produit

Peer Reviewer

Opinion: Agree with Comments

Comments: Lorsque les rapports sont publiés, l'exécution des dépenses est produite, au moins à un niveau agrégé. Mais les rapports trimestriels d'exécution budgétaire ne sont pas publiés par toutes les entités.

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: le document n'est pas produit

Peer Reviewer

Opinion: Agree with Comments

Comments: Les rapports d'exécution budgétaire de l'Union, de Ngazidja et de Mohéli présentent les estimations budgétaires initiales selon les grands agrégats de la classification économique. Cependant, les rapports trimestriels d'exécution budgétaire ne sont pas produits dans les délais et ne sont pas présentés de manière homogène entre les différentes entités.

Government Reviewer

Opinion: Agree

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: le document n'est pas produit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Le RMA n'est pas produit.

IBP comment: The MYRs are 'not publicly available' according to the survey methodology as defined in questions MYR-1 to MYR-8 in Section 1 of this questionnaire. As defined in the methodology: "If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the MidYear Review should be marked "d." (see page 95 in the methodology). Answer d is correct.

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: le document n'est pas produit

Peer Reviewer

Opinion: Agree with Comments

Comments: Les rapports trimestriels d'exécution budgétaire de l'Union, Mohéli and Ngazidja présentent les estimations des réalisations recettes comparées aux prévisions initiales. La note serait supérieure à D si toutes les entités produisaient et publiaient leurs rapports d'exécution budgétaire dans les délais.

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Pas produit

IBP comment: The MYRs are 'not publicly available' according to the survey methodology as defined in questions MYR-1 to MYR-8 in Section 1 of this questionnaire. As defined in the methodology: "If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the MidYear Review should be marked "d." (see page 95 in the methodology). Answer d is correct.

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: le document n'est pas produit

Peer Reviewer

Opinion: Agree with Comments

Comments: Lorsqu'ils sont publiés, les rapports d'exécution trimestriels présentent les agrégats de recettes fiscales et non fiscales, mais toutes les entités ne produisent pas leurs rapports dans les délais.

Government Reviewer

Opinion: Agree

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: le document n'est pas produit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: le document n'est pas produit

IBP comment: The MYRs are 'not publicly available' according to the survey methodology as defined in questions MYR-1 to MYR-8 in Section 1 of this questionnaire. As defined in the methodology: "If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the MidYear Review should be marked "d." (see page 95 in the methodology). Answer d is correct.

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: le document n'est pas produit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: le document n'est pas produit

IBP comment: The MYRs are 'not publicly available' according to the survey methodology as defined in questions MYR-1 to MYR-8 in Section 1 of this questionnaire. As defined in the methodology: "If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the MidYear Review should be marked "d." (see page 95 in the methodology). Answer d is correct.

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: c. (33)

Sources: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016) les différences entre les prévisions des dépenses et les réalisations sont expliquées. Cf. PP 13 (§ 2.3) à 16 (2e paragraphe), tableau P 17 et tableau N°2 page 11

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: c. (33)

Sources: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Le Rapport d'exécution du budget 2015 présente les dépenses prévues et réalisées selon la classification économique.

Government Reviewer

Opinion: Agree

IBP comment: This is correct, the YER (<http://www.finances.gouv.km/v1/files/Publicat>) presents expenditure estimates according to economic classification on page 10. We are changing the response from 'd' to 'c'.

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: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: a. (100)

Sources: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016) les différences entre les prévisions des recettes et les réalisations sont expliquées. Cf. PP 12 (§ 2.2) et 13, tableau N°3 page 17 et tableau N°2 page 11.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Pas toutes les recettes seraient présentées, notamment les recettes externes et autres

Government Reviewer

Opinion: Agree

IBP comment: All revenues are presented, also external revenues (see page 10 of the YER). We are keeping response 'a'.

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: a. (100)

Sources: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le rapport sur l'exécution budgétaire de l'exercice 2015 présente, de manière agrégée, les recettes fiscales et non fiscales dans les tableaux suivants: Tableau n° 1 : équilibres budgétaires pour 2015 Tableau n°2 : exécution budgétaire. Tableau n° 3 : tableau comparatif de l'exécution Tableau n°4 : exécution budgétaire des entités de l'exercice 2015

Government Reviewer

Opinion: Agree

IBP comment: This is correct, revenues are presented by categories. We are changing the response from 'b' to 'a'.

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: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016)

Peer Reviewer

Opinion: Agree with Comments

Comments: Les recettes budgétaires ne sont pas détaillées dans les rapports d'exécution du budget.

Government Reviewer

Opinion: Agree

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

- 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: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Rapport sur l'exécution budgétaire de l'exercice 2015 (Juin 2016) cf. Tableau N° 1 du Rapport

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Tableau n° 1 : EQUILIBRES BUDGETAIRES POUR 2015 ne peut pas être assimilé à un rapport financier. Il est produit par la direction du budget et n'a aucune valeur comptable.

Government Reviewer

Opinion: Agree

IBP comment: We agree with the Peer Reviewer. Answer changed from 'a' to 'b'.

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: d.

Sources: La Section des Comptes de la Cour Suprême effectue les audits, mais le Rapport n'est pas publié. Il est destiné aux Autorités et certaines institutions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: La Section des Comptes de la Cour Suprême effectue les audits, mais le Rapport n'est pas publié. Il est destiné aux Autorités et certaines institutions. La loi ne lui permet pas diffuser au public mais aussi ne l'interdit pas. Selon la coutume de pratiques, elle transmet au Président de l'assemblée.

IBP comment: The reports are not available to the public, due to which response 'd' applies. As defined in the OBS methodology: " A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public." Answer 'd' is correct.

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: d.

Sources: Rapport d'audit de la Cour n'est pas disponible au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree with Comments

Comments: La section des comptes a audités les états financiers annuels et n'a délivré aucun certificat de conformité jusqu'à présent. Aucun audit approfondi des comptes ou de performance n'a encore été mené.

Government Reviewer

Opinion: Agree

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: d.

Sources: Rapport d'audit de la Cour n'est pas disponible au public selon la méthodologie de l'enquête. Mais d'après les informations recueillies auprès d'un membre de la Commission, c'est "c".

Comments: Researcher: La détermination des institutions utilisant des fonds extrabudgétaires à auditer relève de l'initiative de la Cour Suprême. Il n'y a pas de lien automatique entre l'examen du budget et l'audit des fonds extrabudgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Rapport d'audit de la Cour n'est pas disponible au public selon la méthodologie de l'enquête

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Selon les informations recueillies au Ministère des Finances

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: A l'ISC un relevé des manquements est établi mais pas publié.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree

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

- 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:** La Loi 12-009/AU portant Opérations Financières de l'Etat ne prévoit pas dans le système d'élaboration, d'exécution et de contrôle des opérations budgétaires, l'intervention d'une Institution Financière Indépendante.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

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

Answer: d.**Sources:** Loi 12-009/AU**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- 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:** Loi 12-009/AU**Peer Reviewer****Opinion:** Agree

Government Reviewer

Opinion: Agree

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

- 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: Loi 12-009/AU

Comments: Researcher: L'IFI n'existe pas. Il y a le système de contrôle interne des services des finances de l'Exécutif et l'ISC de la Cour Suprême.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: d.

Sources: Aucun texte légal ou réglementaire ne l'exige

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: La Commission des finances à l'Assemblée débat lors du dépôt de la loi des finances.

IBP comment: IBP agrees with the researcher. The question is asking whether the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal, not the Enacted Budget as cited by the government reviewer. Answer 'd'.

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: b. (67)

Sources: La session budgétaire du Parlement est ouverte chaque année au début d'octobre. La loi accorde à l'Exécutif, un délais jusqu'au 31 octobre (Art. 59 de la Loi sur les Opérations Financières de l'Etat) pour déposer le Projet de Budget. Le Projet de Loi de Finances 2017 est déposé au Parlement le 28 octobre 2016. Les Parlementaires disposent de deux mois pour examiner et adopter le Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Loi 12-009/AU Décret N° 15-240/PR du 31 décembre 2015 portant promulgation de la Loi N° 15-012/AU du 28 décembre 2015 portant Loi des Finances exercice 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: Art. 60 de la Loi sur les Opérations financières de l'Etat J'ai la Loi avec moi; je pourrais l'attacher mais l'espace n'est pas activée.

Comments: Researcher: D'après l'Article 60 de la Loi, le Parlement a l'autorisation de procéder à des amendements du projet de Budget, sous certaines conditions. Il est vrai que le pouvoir du Parlement pour modifier le budget est limité ; mais pas très limité, comme l'indique la réponse « c ». La réponse « b » me semble correspondre parfaitement à la réalité.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: After review of the questionnaire, it was decided to change the response from 'b' to 'c', as the legislature's authority is very limited. According to Article 60, the legislature cannot make any adjustments unless the adjustment decreases expenditures or increases revenues. (Art. 60 : Aucun article additionnel, aucun amendement a un projet de loi de finances ne peut être propose par l'Assemble de l'Union, sauf s'il tend à supprimer ou à réduire effectivement une dépense, à créer ou à accroître une recette. De même, l'Assemble ne peut proposer ni la création ni la suppression d'un programme, d'un budget annexe ou d'un compte spécial du Trésor.)

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: a. (100)

Sources: Un Député membre de la Commission des Finances de l'Assemblée.

Comments: Researcher: La Loi de finances dispose de 27 articles. Les amendements ont porté sur 10 articles qui sont les Numéros 2, 4, 6, 7, 8, 10, 11, 13, 16 et 22. Au niveau du budget de fonctionnement, - les prévisions de Recettes primaires initiales: 80 Milliards de KMF (Francs comoriens); - les prévisions de Recettes primaires amendées et votées : 81,6 Milliards de KMF; - les prévisions de dépenses initiales : 76,1 Milliards KMF; - les prévisions de dépenses amendées et votées: 77,7 Milliards KMF. L'augmentation du chiffre des dépenses est du fait des nouvelles propositions pendant l'examen en Commission du Parlement.

Peer Reviewer

Opinion: Agree with Comments

Comments: Pour informatio, le projet de loi de finances 2017 a été initialement rejeté par la majorité présidentielle à l'Assemblée nationale.

Government Reviewer

Opinion: Agree

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

- 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: Un député, membre de la Commission des Finances Le Rapport est produit mais pas publié sur le site. Le Président de la Commission de Finances du Parlement a lu ce rapport en session plénière de tous les députés, avant le débat pour l'adoption du Budget.

Comments: Researcher: La Commission des Finances a débuté ses travaux le 7 novembre 2016 pour terminer le 24 décembre 2016. Le Rapport de la Commission a été ensuite présenté et adopté en session plénière. Les amendements de la Commission des Finances sur les chiffres sont synthétisés dans la réponse donnée à la question précédente (N°111).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Un député, membre de la Commission des Finances

Comments: Researcher: Les Commissions sectorielles existent mais n'examinent pas le budget. Celui est du ressort de la Commission des Finances. Les députés membres d'autres commissions peuvent participer aux travaux de la Commission des Finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Les députés membres d'autres commissions peuvent participer aux travaux de la Commission des Finances au titre d'observateur. Par contre lors des séances de plénière, ils ont le droit de recommander de modifications de certains aspects

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: Un député, membre de la Commission des Finances

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: d.

Sources: L'Exécutif n'est pas tenu de demander l'accord du législateur avant de transférer les crédits votés aux diverses administrations. Des changements sont autorisés jusqu'à la hauteur de 10% des crédits votés à un poste. Loi sur les Opérations Financières de l'Etat. (Art. 22) Les transferts de crédit réalisés par l'Exécutif en cours d'exercice sont présentés par la suite dans le document de Compte Administratif.

Comments: Researcher: La Loi est attachée à la question 110

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: d.

Sources: La Loi sur les Opérations Financières de l'Etat qui régit le cadre d'exécution budgétaire ne contient pas de dispositions qui va dans ce sens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: d.

Sources: N/A <https://drive.google.com/drive/folders/OBxPnyjzCDTIAMDFKT1At...>
(<https://drive.google.com/drive/folders/OBxPnyjzCDTIAMDFKT1AtU0VvSXM>) Voir Art. 22 de la Loi.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: d.

Sources: Un Député membre de la Commission des Finances

Comments: Researcher: Finalement, le Rapport d'audit du budget 2015 de la Section de Comptes qui a été déposé au Parlement le 28 octobre 2016, n'a pas pu être examiné par la Commission de Finances. Les documents d'annexes prévus par la Loi n'y étaient pas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- 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: a. (100)

Sources: Loi organique 05-012/AU du 27/06/2005 relative à la Cour Suprême, publié dans le Journal Officiel N°12 de Décembre 2006.

Comments: Researcher: Le Président de la Cour Suprême est nommé par le Président de l'Union après Avis Conforme de la Haute Commission de la Magistrature. Il est nommé pour un mandat de 5 ans, renouvelable (Art. 6, 7 et 8 de la Loi) La loi n'a pas évoqué l'Assemblée Législative dans la nomination du Président de la Cour Suprême. J'ai joint la-dite loi en fichier attaché. Oui, la magistrature peut bloquer une nomination ; en fait le raisonnement est dans l'autre sens : le Président de la Cour est nommé par le Président de la République, sur proposition de la magistrature. La Loi sur la Cour Suprême est attachée à la réponse à la question 122 Il y a un site où l'on peut trouver le document : www.droit-afrique.com (<http://www.droit-afrique.com>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: La réponse serait B, car c'est le Président de l'Union qui nomme le Président de la Cour Suprême sans avoir besoin de demander l'autorisation de l'Assemblée.

Government Reviewer

Opinion: Agree

IBP comment: IBP agrees with the researcher based on this citation: "Art.6.- Les membres de la Cour Suprême sont nommés par décret du Président de l'Union pris en Conseil du gouvernement de l'Union, sur avis conforme du Conseil Supérieur de la Magistrature." Response "a" is maintained.

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: a. (100)

Sources: Voir source et explications fournies à la question 119.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le Président de la Cour Suprême ne peut être démis de ses fonctions par l'exécutif, mais il n'est nommé que pour un mandat de 5 ans et non pas à vie. La reconduction du mandat du Président de la Cour Suprême dépend donc de l'exécutif, si bien que la réponse b pourrait également être envisagée.

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the 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: Le budget de l'ISC est un Chapitre du Budget de l'Exécutif. Il est défini par le Gouvernement après le processus de consultation préalable avec les institutions pour arrêter le Projet de Loi de Finances.

Comments: Researcher: Le Budget de l'institution est déterminé suivant le processus habituel de négociations en Conférence budgétaire avec le Ministère des Finances. Dans cet ensemble on peut dire que le budget est suffisant. Mais il s'agit d'un budget global qui doit couvrir la totalité des activités de la Cour. La Section des Comptes qui effectue les audits est un organe de la Cour Suprême. Par moment il peut y avoir des lourdeurs dans le fonctionnement.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le budget de la section de comptes est généralement considéré comme insuffisant pour lui permettre de mener à bien l'audit financier des administrations publiques et établir la conformité complète de toutes ses entités auditées.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le budget de l'ISC est un Chapitre du Budget de l'Exécutif. C'est au moment des conférences budgétaires que chaque Responsable doit batailler pour avoir des crédits qui vont lui permettre de dérouler toutes ses activités. Toutefois, n'oublions pas que l'ISC est une super structure, il bénéficie des privilèges et de facilités en matière de décaissements rapides de ces crédits. Les crédits alloués sont effectivement suffisants pour remplir ses missions.

IBP comment: We agree with both, the Peer Reviewer and the researcher. 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. Answer 'd'.

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: a. (100)

Sources: Article 172 de la Loi Organique relative à la Cour Suprême. www.droit-afrique.com (<http://www.droit-afrique.com>) Le fichier de la loi est attaché ci-dessous

Comments: Researcher: J'ai joint la Loi organique sur la Cour Suprême. L'art. 221 semble restreindre la liberté totale de l'ISC dans le choix des entreprises publiques à auditer. Ce qui serait en contradiction avec l'esprit et la lettre de l'article 172 où la liberté totale est réaffirmée dans plusieurs alinéas de cet article. Mais l'article 221 se termine par "Cette liste a valeur indicative". Donc l'arrêté du ministre ne saurait empêcher la ISC d'initier un contrôle dans une entreprise qui ne figurerait pas sur la liste. Dans la pratique se sont les dispositions pleines et entières de l'Article 172 qui sont appliquées jusqu'à présent.

Peer Reviewer

Opinion: Agree with Comments

Comments: Selon l'Art.221.- La liste des entreprises, établissements et sociétés soumis au contrôle de la Section des comptes est établie par arrêté du Ministre des Finances de l'Union et notifiée à la Section des comptes. Cette liste a valeur indicative. L'article n'empêche pas la Section des comptes d'auditer d'autres entreprises publiques si elle le souhaite.

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
e. Not applicable/other (please comment).

Answer: d.

Sources: Ni la Loi sur les Opérations financières de l'Etat, ni la Loi organique sur la Cour Suprême ne le prévoient. Il n'y a pas d'accord avec une autre institution extérieure pour donner son avis sur les Rapports.

Comments: Researcher: La Cour suprême joue également le rôle de Cour de cassation. Il agit donc en dernier ressort.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- 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: L' ISC assiste les Parlementaires mais n'a pas encore participé aux audiences des Commissions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- 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: Les textes actuels applicables ne prévoient pas la participation du public à l'orientation du Projet de Budget. Un mouvement de réforme de cette situation est en cours mais n'a pas encore donné lieu à l'élaboration de textes réglementaires.

Comments: Researcher: Le phénomène de participation citoyenne est en voie de création et se concrétisera certainement avec les préparations du Budget 2018 : - la Fédération des Consommateurs Comoriens a manifesté son intérêt auprès de la Direction du Budget (Ministère des Finances); - l'ONG "Initiative Citoyenne sur la Transparence Budgétaire" a assisté aux travaux au Parlement pour l'examen du budget 2017. Les données citoyennes vont donc évoluer dans les prochains mois.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: La société civile est conviée par le Ministère des Finances et du Budget à participer au processus budgétaire depuis l'année budgétaire 2016. les membres ont participer à la conférence budgétaire et aux débats à l'assemblée dans un cadre interactif.

IBP comment: IBP agrees with the researcher. The 'Support to Good Economic Governance (ABGE) project' was launched in August 2016 to build up to the approval of Budget 2017. While Mof attended the launch, and committed to relaying the success of this project, it should be noted that it was not initiated by the MoF and there was no effort from MoF's side to seek public's inputs to better understand budget priorities. For this reason, the score is 'd'. For reference please see the following links: <http://www.habarizacomores.com/2016/10/communique-de-presse-...> (<http://www.habarizacomores.com/2016/10/communique-de-presse-de-initiative.html><http://lagazettesdescomores.com/economie/l%E2%80%99initiative-citoyenne-sur-la-transparence-budg%C3%A9taire-est-lanc%C3%A9e.html>)

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: N/B Les textes réglementaires ne sont pas encore élaborés comme expliqué dans la réponse à la question précédente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Avec l'initiative de transparence internationale et aussi le projet d'appui à la bonne gouvernance économique, les groupes vulnérables sont conviés dans le cadre de la préparation budgétaire notamment les représentants de fédération des consommateurs et aussi la société civile depuis l'exercice 2016. Maintenant, il n'y a pas de rapport pour savoir ce qu'il en est de ces consultations en matières de mesures concrètes.

IBP comment: We agree with the researcher. There was no effort by the executive to reach out to the vulnerable population or CSO's representing such populations. Answer 'b'.

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: N/A

Comments: Researcher: Les thèmes sont évoqués dans l'Exposé de motif du budget sous la forme d'objectifs politiques de l'Exécutif, mais ne sont pas négociés avec les citoyens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Au moins deux sujets préoccupent la partie civile notamment les services publics et le projet d'investissement publics. Il a eu des discussions enrichissantes dans ces deux sujets afin d'orienter la formulation budgétaire.

IBP comment: We agree with the researcher, answer 'd'. Please see comment under question 125. The topics discussed were not decided by the Executive.

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: L'exécutif n'utilise pas de mécanisme de participation du public pendant l'étape d'exécution du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: Il n'y a pas de mesure de participation du public pendant la phase d'exécution du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

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

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

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- 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: L'exécutif n'utilise pas de mécanisme de participation du public pendant l'étape d'exécution du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- 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: L'exécutif n'utilise pas de mécanisme de participation du public pendant l'étape d'exécution ni de formulation du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: les informations fournies sont pendant la formulation: l'objectif les contraintes budgétaires le processus et calendrier

IBP comment: We agree with the reviewer, answer 'd'. Please see comments under questions 125 and 127. The topics discussed were not decided upon by the executive.

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 n'utilise pas de mécanisme de participation du public pendant l'étape de formulation du budget.

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

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- 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 n'utilise pas de mécanisme de participation du public pendant l'étape d'exécution du budget.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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:** L'exécutif n'utilise pas de mécanisme de participation du public pendant les étapes de formulation et d'exécution du budget.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- 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:** L'exécutif n'utilise pas de mécanismes de participation permettant au public d'exprimer ses points de vue pendant la formulation ou l'exécution du budget annuel.

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

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- 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:** L'Assemblée législative n'utilise pas de mécanisme de participation du public pendant ses délibérations sur le budget annuel.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**137:**

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

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

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

- 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:** L'Assemblée législative n'utilise pas de mécanisme de participation du public pendant ses délibérations sur le budget annuel.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- 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: L'Assemblée législative n'utilise pas de mécanisme de participation du public pendant ses délibérations sur le budget annuel.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- 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: L'Assemblée législative n'utilise pas de mécanisme de participation du public pendant ses délibérations sur le Rapport d'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: La Cour Suprême n'utilise pas de mécanisme permettant au public de proposer des questions ou des thèmes à inclure dans son programme. La Loi organique de la Cour Suprême détermine la saisine et les destinataires des rapports qui sont les grandes institutions de l'Etat: l'Assemblée, le Gouvernement, les Gouverneurs des Iles, la Cour Constitutionnelle, etc...

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of 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: L'Institution Supérieure de Contrôle n'utilise pas de mécanismes formels de participation du public pendant lesquels le public peut proposer des questions ou des thèmes à inclure dans le programme d'audit de l'ISC.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- 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: L'ISC n'utilise pas de mécanismes de participation grâce auxquels le public peut participer aux investigations de l'audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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