

Open Budget Survey 2017

Questionnaire

Madagascar (French)

January 2018

COUNTRY QUESTIONNAIRE: MADAGASCAR

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

Answer: FY 2017

Sources: La Lettre de cadrage publié le 09 novembre 2016 lien http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: Je suis d'accord avec la qualification mais je voudrais rectifier la date de publication du document qui est le 31 octobre 2016 voir lien : http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: We acknowledge, that the EBP was published on October 31st, 2016. This question is asking about the PBS (Pre-budget statement/ "Lettre de cadrage"), which was published on November 9th, 2016 according to the Ministry's website: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf) (see question PBS-3b).

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: La Lettre de cadrage publié le 09 novembre 2016 lien http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: La Lettre de cadrage publié le 09 novembre 2016. Note "d" car la lettre de cadrage a été publiée tardivement, c'est à dire après que le Projet de Loi de finances 2017 ait été introduit à l'assemblée (Fin octobre 2016).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: La Lettre de cadrage publié le 09 novembre 2016

Sources: La Lettre de cadrage publié le 09 novembre 2016 lien http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf
(http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: Même réponse que précédemment (note "d")

Government Reviewer

Opinion: Agree with Comments

Comments: Ce document est publié le 31 octobre 2016 http://www.mefb.gov.mg/index.php?option=com_content&view=art...
(http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree with Comments

Comments: La lettre de cadrage pour le budget de 2017 date de juillet 2016, mais a été publiée tardivement, soit le 09 novembre 2016, après la présentation du projet de budget à l'Assemblée. La note "d" est bien justifiée.

Peer Reviewer

Opinion: Agree

IBP comment: We acknowledge, that the EBP was published on October 31st, 2016. This question is asking about the PBS (Pre-budget statement/ "Lettre de cadrage"), which was published on November 9th, 2016 according to the Ministry's website:
http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf) (see question PBS-3b).

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: Vérification de la date de publication par la commande (code) introduit sur l'URL du lien. Voici le code qui affiche la date de la dernière mise à jour du document: `javascript:alert(document.lastModified)`

Sources: La Lettre de cadrage publié le 09 novembre 2016 lien http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf
(http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: Voir commentaire précédent

Government Reviewer

Opinion: Agree with Comments

Comments: La date de publication sur le site indique le 31 octobre 2016 http://www.mefb.gov.mg/index.php?option=com_content&view=art...
(http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: We acknowledge, that the EBP was published on October 31st, 2016. This question is asking about the PBS (Pre-budget statement/ "Lettre de cadrage"), which was published on November 9th, 2016 according to the Ministry's website:
http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf).

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: lien http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Sources: La Lettre de cadrage publié le 09 novembre 2016 lien http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf
(http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: voir commentaire précédent

Government Reviewer

Opinion: Agree with Comments

Comments: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree

Peer 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: c.

Sources: [lien http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf](http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf) (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: Il s'agit donc d'un fichier au format PDF

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: La lettre de cadrage publiée sur le site web est bien dans un format PDF et, en conséquence, les données qu'elle contient ne peuvent pas être considérées comme lisibles en machine. La note "c" est bien justifiée.

Peer 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: a.

Sources: La Lettre de cadrage publié le 09 novembre 2016 lien http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: Pour FY 2017, la lettre de cadrage du projet de Loi de Finances pour 2017 a été adoptée en Conseil du Gouvernement le mardi 19 juillet 2016 à partir de 9h00 au Palais d'Etat de Mahazoarivo Antananarivo (cf. le lien <http://www.orange.mg/actualite/conseil-gouvernement-19-juill...> (<http://www.orange.mg/actualite/conseil-gouvernement-19-juillet-2016>)). Toutefois, la lettre de cadrage n'a été mis en ligne que très trdivement.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: n/a

Sources: La Lettre de cadrage publié le 09 novembre 2016 lien http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf
(http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: voir commentaire précédemment

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: LETTRE DE CADRAGE DU PROJET DE LOI DE FINANCES 2017

Sources: Pour FY 2017, c'est sur le site (privé de l'opérateur en téléphonie mobile ORANGE) <http://www.orange.mg/actualite/conseil-gouvernement-19-juill...> (<http://www.orange.mg/actualite/conseil-gouvernement-19-juillet-2016>) que le public est au courant de l'existence de la Lettre de cadrage du projet de Loi de Finances pour 2017. Ce document doit être disponible auprès des responsables du Ministère des Finances et du Budget.

Comments: Researcher: L'insuffisance de l'information publique sur la Lettre de cadrage du projet de Loi de Finances pour 2017 justifie l'usage que le Gouvernement fait de ce document. En effet, cette Lettre de cadrage est utilisée uniquement en interne.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: La lettre de cadrage est tres detaillee et est publiee. Pas uniquement utilisee pour un usage interne.

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

a. Yes

b. No

Answer: b.

Sources: Aucune source

Comments: Researcher: Non Produit du tout

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: FY 2017

Sources: Procédure d'élaboration et de vote des lois de Finances (LOI ORGANIQUE n°2004 – 007 DU 26 JUILLET 2004 sur les lois de Finances - LOLF) Art. 45 - Niveau gouvernemental Sous l'autorité du Premier Ministre, Chef du Gouvernement, les Ministres chargés des Finances et du Budget préparent le projet de loi de Finances. Ce dernier est délibéré en Conseil des Ministres et déposé en premier lieu sur le bureau de l'Assemblée nationale. Art. 46 - Le projet de loi de Finances de l'année, y compris le rapport et les annexes explicatives prévues à l'article 44, est déposé et distribué au plus tard le 30 octobre de l'année qui précède l'année d'exécution du budget. http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM_E_1.pdf http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM_E_2.pdf http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM_E_3.pdf

Comments: Researcher: Cf. Sources: Pour le Projet de Loi de finances 2017 Corps du Projet: http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf Annexe: http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM_E_1.pdf Annexe: http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM_E_2.pdf Annexe: http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM_E_3.pdf

Government Reviewer

Opinion: Agree with Comments

Comments: Le projet de budget avec ses annexes est aussi disponible sur http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932

Peer Reviewer

Opinion: Agree

Peer 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: Conformément à la LOI ORGANIQUE n°2004 – 007 DU 26 JUILLET 2004 sur les lois de Finances: Art. 46 - Le projet de loi de Finances de l'année, y compris le rapport et les annexes explicatives est déposé et distribué au plus tard le 30 octobre de l'année qui précède l'année d'exécution du budget. Projet de loi de finances 2017 mis en ligne http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM_E_1.pdf http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM_E_2.pdf http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM_E_3.pdf Date de dépôt du PLF(28 octobre 2016): <http://www.midi-madagasikara.mg/a-la-une/2016/10/31/projet-d-une/2016/10/31/projet-de-loi-de-finances-2017-depenses-de-7-ministeres-suivies-de-pres/>

Comments: Researcher: RAS

Government Reviewer

Opinion: Agree with Comments

Comments: La date de soumission du Projet de Budget au Parlement a été le 28 octobre 2016 (Bordereau d'Envoi du Ministère des Finances et du Budget au Parlement)

Peer Reviewer

Opinion: Disagree

Suggested answer: 28 octobre 2016

Comments: La date de dépôt du projet de loi de finances 2017 indiquée dans un communiqué qu'il y a sur le site du Trésor Public est le 28 octobre 2016 et non le 31 octobre 2016.

Peer Reviewer

Opinion: Agree

Researcher response: Je reconnais que la date de dépôt du PLF était le 28 octobre 2016 (<http://www.midi-madagasikara.mg/a-la-une/2016/10/31/projet-d-une/2016/10/31/projet-de-loi-de-finances-2017-depenses-de-7-ministeres-suivies-de-pres/>). J'ai ajustée ma réponse : j'ai révisé la date du 31 octobre 2016 au 28 octobre 2016 dans la case. Le 31 octobre est la date ou le PLF a été mis en ligne sur le site web du Ministère.

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: b. (67)

Sources: Le 31 octobre 2016 Après vérification du lien suivant pour le corps du Projet de Loi:

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf)

Comments: Researcher: PROJET DE LOI N°037/2016 DU 26 OCTOBRE 2016 PORTANT LOI DE FINANCES POUR 2017

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: 31 octobre 2016 Pour le Corps de la Loi Pour les annexes: TOME1 : Document de performance le 27 octobre 2016 TOME2: Document Budgétaire le 31 octobre 2016 TOME3: Cadre Moyen Termes le 27 octobre 2016

Sources: http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf) (CORPS DU PROJET)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_1.pdf) (Annexe TOME 1)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_2.pdf) (Annexe TOME2)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_3.pdf) (Annexe TOME3)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Vérification de la mise à jour de la page de présentation du lien de chaque document rendu public par le code:

javascript:alert(document.lastModified) Cf les sources ci-après:

Sources: http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf) (CORPS DU PROJET)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_1.pdf) (Annexe TOME 1)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_2.pdf) (Annexe TOME2)

http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOM...

(http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/TOME_3.pdf) (Annexe TOME3)

Comments: Researcher: RAS

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/ (http://www.mefb.gov.mg/textes_lois/DOCUMENTS_BUDGETAIRES/)

Sources: Le Corps de Loi renferme dans sa partie préambule l'ensemble des informations utiles et nécessaires telles que le contexte économique de l'année en cours (2016) et celle de l'année de prévision (2017). Le Corps présente en outre l'orientation budgétaire pour l'année 2017 en indiquant les prévisions des recettes, dépenses notamment les Salaires, fonctionnement, investissement. Dans la partie dispositif, le projet indique en premier lieu les mesures fiscales à mettre en œuvre ainsi que les autres dispositifs prises au titre de ce projet.

Comments: Researcher: CF. Sources

Government Reviewer

Opinion: Agree with Comments

Comments: Le document est également disponible sur http://www.mefb.gov.mg/index.php?option=com_content&view=art...
(http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=932)

Peer Reviewer

Opinion: Agree

Peer 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: c.

Sources: Tous les documents sont présentés en Version PDF

Comments: Researcher: RAS

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: e.

Sources: Le document est rendu public, y compris ses annexes http://www.mefb.gov.mg/textes_ (http://www.mefb.gov.mg/textes_)
lois/DOCUMENTS_BUDGETAIRES/LFI_VF.pdf http://www.mefb.gov.mg/textes_ (http://www.mefb.gov.mg/textes_)
lois/DOCUMENTS_BUDGETAIRES/TOM E_1.pdf http://www.mefb.gov.mg/textes_ (http://www.mefb.gov.mg/textes_)
lois/DOCUMENTS_BUDGETAIRES/TOM E_2.pdf http://www.mefb.gov.mg/textes_ (http://www.mefb.gov.mg/textes_)
lois/DOCUMENTS_BUDGETAIRES/TOM E_3.pdf

Comments: Researcher: RAS

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: n/a

Sources: Cf. questions précédentes

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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 N°037/2016 DU 26 OCTOBRE 2016 PORTANT LOI DE FINANCES POUR 2017

Sources: Cf. questions précédentes

Comments: Researcher: RAS

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: Aucune version destinée aux citoyens n'est ni produit ni disponible au titre de l'EBP (FY 2017)

Comments: Researcher: Le Budget de citoyens partagé par le Ministère des Finances et du Budget (MFB) ainsi que la Direction Générale du Budget (DGB) se rapporte à la Loi de Finances rectificative 2016. Le MFB et DGB ne gardent que les versions relatives aux lois de finances en vigueur.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Une version pour les citoyens du projet de loi de finances 2017 n'est pas effectivement produite. Toutefois, la loi de finances 2017 a été produite sous une version pour les citoyens.

Peer 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: Actuellement: LOI N° 2015 – 050 du 29 décembre 2015 PORTANT LOI DE FINANCES POUR 2016

Comments: Researcher: Mise à jour effectuée

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: 15 decembre 2015

Sources: Les annexes de ce document ont été publiés la même date: Tome1 et Tome 2 sur le même site

Comments: Researcher: RAS

Government Reviewer

Opinion: Agree with Comments

Comments: La Loi de Finances 2016 a été votée au Parlement le 15 décembre 2015

Peer Reviewer

Opinion: Disagree

Suggested answer: Toutes nos recherches pour connaître la date exacte ont été vaines.

Comments: La date du 05 janvier 2016 indiquée comme date date d'approbation du projet de loi de finances par le Parlement n'est pas plausible. En effet, la loi n° 2015-050 portant loi de finances pour 2016 datant du 29 décembre 2015, la date d'approbation du projet de loi de finances par le Parlement ne peut être postérieure à cette date. Toutes nos recherches pour connaître la date exacte ont été vaines.

Peer Reviewer

Opinion: Agree

Researcher response: Je reconnais que la Loi de Finances 2016 a été vote au Parlement le 15 décembre 2015 (<http://www.midi-madagasikara.mg/politique/2015/12/16/loi-de-...> (<http://www.midi-madagasikara.mg/politique/2015/12/16/loi-de-finances-2016-adoptee-sans-amendement-a-lassemblee/>)). J'ai ajustée ma réponse : j'ai révisé la date du 5 janvier 2016 au 15 décembre 2015. Le 5 janvier est la date ou la Loi de Finances a été mis en ligne sur le site web du Ministère.

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: LOI N° 2015 – 050 du 29 décembre 2015 PORTANT LOI DE FINANCES POUR 2016

Comments: Researcher: RAS

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: 05 janvier 2016

Sources: LOI N° 2015 – 050 du 29 décembre 2015 PORTANT LOI DE FINANCES POUR 2016

Comments: Researcher: RAS

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: Par un entretien avec les responsables du MFB

Sources: LOI N° 2015 – 050 du 29 décembre 2015 PORTANT LOI DE FINANCES POUR 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

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.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Sources: Les documents annexes sont également publiés en même temps que cette loi

Government Reviewer

Opinion: Agree with Comments

Comments: il est également disponible sur le site du ministère des finances et du budget <http://www.mefb.gov.mg> (<http://www.mefb.gov.mg>)

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: Lien direct: http://www.mefb.gov.mg/textes_lois/LF2015/Loi%20n%C2%B0%202015-050%20du%2029%20d%C3%A9cembre%202015%20Portant%20Loi%20de%20Finances%20pour%202016.pdf

(http://www.mefb.gov.mg/textes_lois/LF2015/Loi%20n%C2%B0%202015-050%20du%2029%20d%C3%A9cembre%202015%20Portant%20Loi%20de%20Finances%20pour%202016.pdf)

(http://www.mefb.gov.mg/textes_lois/LF2015/Loi%20n%C2%B0%202015-050%20du%2029%20d%C3%A9cembre%202015%20Portant%20Loi%20de%20Finances%20pour%202016.pdf)

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: Sous format PDF

Comments: Researcher: Fichier PDF

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: Cf site : <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Comments: Researcher: RAS

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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° 2015 – 050 du 29 décembre 2015 PORTANT LOI DE FINANCES POUR 2016

Sources: cf. <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Comments: Researcher: CE sont les budgets des citoyens de la loi rectificative 2016 qui sont conservés. En revanche, ceux de la loi initiale 2016 peuvent être obtenus auprès du MFB

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Un budget citoyen pour la LFI 2017 a ete publie debut 2017.

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

Answer: FY 2016

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a.

Sources: Le Budget des citoyens de la loi de finances initiales 2016 n'apparaît plus sur le site du MFB et DGB. Toutefois, le Budget des citoyens (BC) pour la Loi rectificative 2016 est la 4ème parution des BC relatifs aux lois de finances d'après l'Avant propos de ce document (Cf. le lien suivant.)
<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMH04RWc...>
(<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMH04RWc/view>) En effet, depuis 2014, à chaque nouvelle loi, le MFB publie une version citoyenne comme le cas du budget rectificatif 2015 (cf. fichier attaché) Budget de citoyen pour le premier semestre 2016 :
<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMH04RWc...>
(<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMH04RWc/view>)

Comments: Researcher: Le budget de citoyen de la loi de Finances Rectificative 2016 a été publié en ligne juste après la publication de cette loi, c'est à dire le 03 aout 2016. Le Budget de citoyen sur le premier semestre 2016 est publié le 14 novembre 2016 ----- Le Budget de citoyen pour la Loi de finances initiale 2016 a été également publiée mais n'est plus disponible sur le site du MFB ----

Government Reviewer

Opinion: Agree with Comments

Comments: Le Budget des citoyens relatif à la LFR 2016 aurait dû être la référence à cette question et joint en fichier

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le budget des citoyens basé sur la loi de finances initiale de 2016 est produit mais n'est pas publié sur le site web de la DGB ou du MFB. Toutefois il existe en version papier.

Peer Reviewer

Opinion: Agree with Comments

IBP comment: We acknowledge that the government published a citizen's version of the 'Loi de Finances Rectificative 2016'. This is a very good practice and we would encourage governments to publish citizen's versions of multiple budget documents. However, the 'Loi de Finances Rectificative' is not one of the eight key budget documents and is hence not considered here. We also acknowledge that the government has published a citizen's version of the Enacted Budget 2017 on March 7th, 2017. According to the OBS methodology, the research cut-off date is December 31st, 2016, due to which this document cannot be taken into consideration in this round of the Survey.

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

Answer: n/a

Sources: ***** A titre de commentaire seulement ***** <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) Budget de citoyen pour la Loi de Finances Rectificative: <https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMH04RWc...>
(<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMH04RWc/view>) Budget de citoyen pour le premier semestre 2016 :
<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMH04RWc...>
(<https://drive.google.com/file/d/0B02vDPNoR5sFSWFneTBHMH04RWc/view>)

Comments: Researcher: Paragraphe 2 du BDC relatif à la loi de finances rectificative 2016 Par ailleurs, cette quatrième parution du Budget des Citoyens entend apporter les réponses appropriées aux réactions citoyennes et aux observations de tous horizons à l'endroit des parutions

précédentes : des précisions sur la ventilation des chiffres ont été apportées, certains termes techniques incontournables font l'objet d'un renvoi en glossaire, une amélioration du format a été développée, et une version anglaise du document est, désormais, disponible.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: 12 février 2016 pour la loi de finance initiale 2016 03 Août 2016 pour la loi rectificative 2016 14 Novembre 2016 pour le rapport en milieu d'année 2016

Sources: ***** A titre de commentaire seulement <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) Budget de citoyen pour la Loi de Finances Rectificative: <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...> (<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>) Budget de citoyen pour le premier semestre 2016 : <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...> (<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>)

Comments: Researcher: Paragraphe 2 du BDC relatif à la loi de finances rectificative 2016 Par ailleurs, cette quatrième parution du Budget des Citoyens entend apporter les réponses appropriées aux réactions citoyennes et aux observations de tous horizons à l'endroit des parutions précédentes : des précisions sur la ventilation des chiffres ont été apportées, certains termes techniques incontournables font l'objet d'un renvoi en glossaire, une amélioration du format a été développée, et une version anglaise du document est, désormais, disponible.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: D'une part, par la consultation directe de la page web de la direction du budget (DGB) Ou par le code java:
`javascript:alert(document.lastModified)`

Sources: ***** commentaire seulement <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) Budget de citoyen pour la Loi de Finances Rectificative: <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...> (<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>) Budget de citoyen pour le premier semestre 2016 : <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...> (<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>)

Comments: Researcher: Le souci c'est qu'avec <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...> (<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>) on ne peut pas déterminer la date exacte de publication. Le résultat indique la date du jour.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: ***** A titre de commentaire seulement Pour 2016 le Budget des citoyens relatif à la Loi de finances rectificative est disponible sur les liens suivants <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) Budget de citoyen pour la Loi de Finances Rectificative: <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...> (<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>) Budget de citoyen pour le premier semestre 2016 : <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...> (<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>)

Sources: C'est le Budget des Citoyens se rapportant à la Loi de Finances rectificative 2016. Une autre version se rapportant au premier semestre 2016 vient d'être publiée. Budget de citoyen pour le premier semestre 2016 : <https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc...> (<https://drive.google.com/file/d/OB02vDPNoR5sFSWFneTBHMHo4RWc/view>) Voir fichier attaché

Comments: Researcher: Par ailleurs, cette quatrième parution du Budget des Citoyens entend apporter les réponses appropriées aux réactions citoyennes et aux observations de tous horizons à l'endroit des parutions précédentes : des précisions sur la ventilation des chiffres ont été apportées, certains termes techniques incontournables font l'objet d'un renvoi en glossaire, une amélioration du format a été développée, et une version anglaise du document est, désormais, disponible. Premier budget de citoyen pour le rapport en milieu d'année 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: ***** A titre de commentaire seulement Budget des citoyens (LFR 2016) : pour la Loi de finances rectificative 2016 Compte-rendu aux Citoyens, Exécution budgétaire 1er semestre 2016 : pour le Rapport en milieu d'année 2016

Sources: Paragraphe 2 du BDC de la Loi rectificative 2016 Par ailleurs, cette quatrième parution du Budget des Citoyens entend apporter les réponses appropriées aux réactions citoyennes et aux observations de tous horizons à l'endroit des parutions précédentes : des précisions sur la ventilation des chiffres ont été apportées, certains termes techniques incontournables font l'objet d'un renvoi en glossaire, une amélioration du format a été développée, et une version anglaise du document est, désormais, disponible.

Comments: Researcher: Premier budget des citoyens pour le rapport en milieu d'année 2016

Government Reviewer

Opinion: Agree with Comments

Comments: Je pense que la définition du rapport en milieu d'année mérite d'être éclaircie car il y a une confusion avec le rapport d'exécution budgétaire au premier semestre

Peer Reviewer

Opinion: Agree

Peer 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: ***** A titre de commentaire Produit en 3 langues (Malagasy, Français, anglais) CE document se rapporte au Loi Rectificative 2016 et non au Projet de Loi pour 2017 Le premier Budget de citoyen se rapportant au Rapport en milieu d'année (premier semestre 2016) est également sorti.

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Comments: Researcher: Paragraphe2 du BDC relatif à la loi de finances rectificatives 2016 Par ailleurs, cette quatrième parution du Budget des Citoyens entend apporter les réponses appropriées aux réactions citoyennes et aux observations de tous horizons à l'endroit des parutions précédentes : des précisions sur la ventilation des chiffres ont été apportées, certains termes techniques incontournables font l'objet d'un renvoi en glossaire, une amélioration du format a été développée, et une version anglaise du document est, désormais, disponible.

Government Reviewer

Opinion: Agree with Comments

Comments: Ici, la revue en milieu d'année est associée à la loi de finances rectificative. Est-ce le cas ou c'est vraiment deux documents différents?

Peer Reviewer

Opinion: Agree with Comments

Comments: Le budget des citoyens de 2016 présente sous une forme simplifiée et imagée les perspectives économiques du pays, les principales mesures de recettes et de dépenses, ainsi que les grandes masses de recettes et de dépenses.

Peer 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: FY 2016 et FY 2015

Sources: Q4 2015: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=70&Itemid=52) Q1 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=71&Itemid=38) Q2 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=76&Itemid=38) Q3 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38)

Comments: Researcher: Tous les rapports trimestriels 2015 ont été déjà publiés. Il ne reste plus qu'à attendre le rapport Q4 pour 2016 en 2017

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: c. (33)

Sources: Des revues d'exécution budgétaire sont organisées trimestriellement. La mise en ligne des Rapports se fait à des périodes variables mais dans les 3 mois après la période couverte.

Comments: Researcher: Voir Sources

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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 Q4 2015: 30 Mars 2016, Pour Q1 2016: 26 Avril 2016, Pour Q2 2016: 01 Août 2016. Pour Q3 2016: 07 novembre 2016.

Sources: Vérification dernière mise à jour de la page WEB

Comments: Researcher: Pour Q3 2016 la publication du rapport a eu lieu le 07 novembre 2016

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

Answer: Par la commande suivante dans l'url de la page web ou le fichier PDF affiché: javascript:alert(document.lastModified)

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) Par exemple pour Q3 de l'exécution 2016 http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38)

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Not Qualified

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: Pour Q2 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=76&Itemid=38) Pour Q3 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38)

Sources: Q2: 2016 http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=76&Itemid=38) Q3 2016 http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38)

Comments: Researcher: Pour les anciens liens Pour Q4 2015 : http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=70&Itemid=52) Pour Q1 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=71&Itemid=38)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: c.

Sources: Les documents partagés sont présentés sous format PDF

Comments: Researcher: Voir Sources

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: e.

Sources: voir http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=71&Itemid=38)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: n/a

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: "Documents de suivi d'exécution 4e Trimestre 2015" -----> pour FY 2015 "Documents de suivi d'exécution 2eme Trimestre 2016" ----->pour FY 2016 (Q2) "Documents de suivi d'exécution 3eme Trimestre 2016" ----->pour FY 2016 (Q3)

Sources: Après la revue budgétaire trimestriellement, un compte rendu est produit et publié en ligne <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) Exemple Q3 2016 : http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: FY 2016

Sources: Les responsables du MFB estiment que les revues trimestrielles peuvent constituer la revue de milieu d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Pas de revue de milieu d'année. Toutefois, pour l'année 2016 le Gouvernement a procédé à une loi rectificative

Comments: Researcher: LOI N°2016 –007 du 12 juillet 2016 PORTANT LOI DE FINANCES RECTIFICATIVE POUR 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Vérification en ligne dans le site <http://www.dgbudget.mg/> (<http://www.dgbudget.mg/>) et par entretien des responsables du budget

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: non produit

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: non publié

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: RAS

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Les rapports trimestriels d'exécution budgétaire élaborés par le MFB sont assez détaillés et comportent de nombreux éléments que l'on retrouve en principe dans des rapports à mi-parcours, mais pas d'information sur les prévisions révisées pour le reste de l'année.

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: Non produit du tout. Aucun document remplissant les conditions d'un Rapport de milieu d'année n'est produit pas le Gouvernement en milieu d'année

Sources: Responsables du MFB

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: non produit

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: FY 2015

Sources: Le projet de loi de Règlement 2015 n'a pas encore été produit (date limite de l'enquete: 31 decembre 2016).

Comments: Researcher: Mise à jour effectuée après consultation du site du MFB http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810)

Government Reviewer

Opinion: Agree

Peer Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Researcher response:** . | .**IBP comment:** .**YER-2: When is the YER made available to the public?**

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

Answer: d.**Sources:** Voir fichier attache dans la question precedente.**Comments:** Researcher: voir fichier attaché dans la question précédente**Government Reviewer****Opinion:** Agree with Comments**Comments:** Il faut remarquer la Loi Organique sur la Loi de Finances (LOLF) de Madagascar indique que la loi de règlement ou rapport de fin d'année doit être produit au cours de la deuxième année qui suit l'exécution du budget concerné - Titre II et article 46 "...Le projet de loi de Règlement, y compris le rapport et les annexes explicatives, est déposé en premier lieu sur le bureau de l'Assemblée Nationale et distribué au cours de la première session de la deuxième année qui suit l'exécution du budget concerné." -**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Researcher response:** .**IBP comment:** We acknowledge the LOLF. It should however be noted that, according to the OBS methodology, the deadline for publication of the YER is no later than 12 months after the end of the fiscal year to which it corresponds.

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

Answer: n/a**Sources:** Lien principal: http://www.mfb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20ver...
(http://www.mfb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20version%20fran%C3%A7aise.pdf)**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Researcher response:** . | .

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

Answer: n/a

Sources: n/a

Comments: Researcher: voir commentaires précédents

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: . | .

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

Answer: n/a

Sources: n/a

Comments: Researcher: cf. commentaires précédents

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: . | .

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

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

Answer: d.

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: d.

Sources: Website of the Ministry of Finance

Comments: Researcher: Mise à jour des commentaires, voir commentaires précédents

Government Reviewer

Opinion: Agree with Comments

Comments: Les projets ainsi que les lois de règlement votées sont mis en ligne. Un retard de production de cette loi a été constatée durant plusieurs années mais des efforts d'apurement ont été apportés par le Ministère des Finances et du Budget. Ainsi, au cours des années récentes, les lois de règlement 2012, 2013 et 2014 ont été votées. Le projet de loi de règlement 2015 est actuellement en ligne et prévu être voté durant la première session parlementaire 2017.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le projet de loi de règlement au titre de 2015 produit par l'Exécutif en vue de rendre compte de l'exécution de la loi de finances de 2015 au Parlement a été publié sur le site du MFB le 31 janvier 2017, soit avec un important retard.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: YER FY2015 published March 9, 2017

Researcher response: . | .

IBP comment: There is no evidence that the YER 2015 was produced before December 31, 2016 (the OBS research cut-off date). Response changed from 'c' to 'd'.

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: The YER was not produced prior to the research cut-off date (December 31, 2016).

Sources: La publication de ce doc a connu du retard.

Comments: Researcher: Voir commentaires précédents

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: n/a

Sources: n/a

Comments: Researcher: voir commentaires et réponses précédents

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: . | .

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

- a. Yes
- b. No

Answer: b.

Sources: pas de budget de citoyen

Government Reviewer

Opinion: Agree with Comments

Comments: Une version citoyenne de la loi de règlement 2015 est actuellement en cours d'étude.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Prevu en 2017

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

Answer: FY 2014

Sources: Rapport de la Cour des Comptes sur la Loi de Règlement 2014 Publié le 15 décembre 2016 sur le site du MFB

http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810)

Détail du fichier http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf

Comments: Researcher: Le document n'est pourtant pas publié dans le site de la Cour des Comptes qui se trouve dans celui de la Cour Suprême de Madagascar Lien http://cour-supreme.mg/cour_compte_rapport_loi.php (http://cour-supreme.mg/cour_compte_rapport_loi.php)

Government Reviewer

Opinion: Agree with Comments

Comments: Il faudrait préciser si ce rapport de la cour des comptes sur le projet de loi de règlement est l'équivalent du rapport d'audit mentionné ici.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Researcher response: Il s'agit d'un rapport portant des observations et des recommandations sur le Projet de Loi présenté. On peut le considérer comme un rapport d'audit.

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: Publié le 15 décembre 2016 soit plus de 18 mois Lien http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: le 15 décembre 2016

Sources: Lien: http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

Answer: Par la commande javascript:alert(document.lastModified) tapé après l'URL contenant le lien suivant
http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Sources: Vérification en ligne et entretien auprès des responsables du MFB et Cour des Comptes

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Sources: Principal lien: http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810 Lien contenant le fichier PDF
http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf
(http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: c.

Sources: Principal lien: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810) Lien contenant le fichier PDF http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20... (http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Comments: Researcher: Fichier PDF

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: La note ne peut pas être "d" puisque le document est produit. Mais du fait que le document publié soit en format PDF, la note devrait plutôt être "c".

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Publie

Researcher response: Le document est en format PDF. Note "c"

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: a.

Sources: Principal lien: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810) Lien contenant le fichier PDF http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20... (http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Comments: Researcher: La Cour produit 2 grandes catégories de Rapport: - Le Rapport sur la Loi de Règlement (dernier Rapport de l'exercice 2012) - Le Rapport Public 2014: qui n'est autre qu'un rattrapage des rapports qui devraient être produits annuellement, depuis 2001. Nous avons considéré comme "Audit Report" la première catégorie (Rapport sur la Loi de Règlement) car il se rapporte au Rapport de Fin d'année c'est à dire à la Loi de Règlement.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Principal lien: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810) Lien contenant le fichier PDF http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20... (http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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 N°02/16 – RAP/ADM/APA DU 30 NOVEMBRE 2016 SUR LE PROJET DE LOI DE REGLEMENT POUR 2014 -

Sources: Principal lien: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=647&Itemid=810) Lien contenant le fichier PDF http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20... (http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Comments: Researcher: voir précédents commentaires

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: Aucune information à ce sujet n'a été retrouvée

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: DG impôts: <http://www.impots.mg/fr> (<http://www.impots.mg/fr>) DG Douanes: <http://www.douanes.gov.mg/> (<http://www.douanes.gov.mg/>)
DG Trésor Public: <http://www.tresorpublic.mg/> (<http://www.tresorpublic.mg/>) Cour des Comptes: http://cour-supreme.mg/cour_compte_rapports.php (http://cour-supreme.mg/cour_compte_rapports.php)

Comments: Rechercher: Les liens sur les 3 premiers sites (autres que celui de la Cour) sont disponible sur la page d'accueil du site du MFB

Government Reviewer

Opinion: Agree with Comments

Comments: Outre les sites cités, ne pas oublier le site de la Direction Générale du Budget www.dgbudget.mg (<http://www.dgbudget.mg>)

Peer Reviewer

Opinion: Agree

Peer 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: b.

Sources: Ce type de fichier n'existe pas pour l'exerce en cours.

Comments: Rechercher: C'est justement un des problème qui se pose lorsqu'on souhaiterait faire le suivi de l'exécution budgétaire.

Government Reviewer

Opinion: Agree with Comments

Comments: Ces sites produisent des informations budgétaires sur des thèmes spécifiques. Par exemple: - le site de la direction générale du trésor (www.tresorpublic.mg (<http://www.tresorpublic.mg>)) produit régulièrement le rapport statistique de la dette, l'opération globale du trésor (TOFE) sur des périodes récentes - le site de la direction générale des douanes (www.douanes.gov.mg (<http://www.douanes.gov.mg>)) produit les situations récentes des recettes douanières et du commerce extérieur en général - ...

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Des rapports trimestriels sur l'exécution budgétaire sont disponibles en ligne et ce depuis 2013 (http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=76&Itemid=38))

IBP comment: The revenue and expenditure data files should be in a machine readable format, and not in pdf. The quarterly reports mentioned are in pdf format, hence not machine-readable.

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: b.

Sources: <http://www.mefb.gov.mg> (<http://www.mefb.gov.mg>) <http://www.dgbudget.mg> (<http://www.dgbudget.mg>)

Government Reviewer

Opinion: Agree with Comments

Comments: Généralement, ces fichiers sont disponibles en version PDF

Peer Reviewer

Opinion: Agree

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Les données sur l'exécution budgétaire sont disponibles en ligne à l'issue de chaque trimestre. Les données disponibles sont historisées depuis 2013.**IBP comment:** The response should be 'b': The revenue and expenditure data files should be in a machine readable format, and not in pdf (cf. GQ-1b). The quarterly reports mentioned are in pdf format, hence not machine-readable. Changed response from 'a' to 'b'.**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:** <http://www.mefb.gov.mg/> (<http://www.mefb.gov.mg/>) <http://www.dgbudget.mg> (<http://www.dgbudget.mg>)**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Sur le site de la DGB (<http://www.dgbudget.mg> (<http://www.dgbudget.mg>)), un compte-rendu aux citoyens sur l'exécution budgétaire semestrielle ainsi que le budget des citoyens présentent de nombreuses infographies permettant de simplifier l'accès et l'analyse des informations.**IBP comment:** This question is specifically referring to the websites/portals that were assessed in the two previous questions (GQ-1b and GQ-1c). The citizen's budgets are assessed in questions CB-1 to CB-8 (Section 1) and questions 64-67 (Section 3). Answer b applies.**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: b.**Sources:** Loi Organique n°2004/007 du 26 juillet 2004 sur les Lois de Finances (LOLF) constitue une référence en matière de gestion des finances publiques, mais ne développe pas les questions sur la transparence et la participation.**Comments:** Researcher: RAS**Government Reviewer****Opinion:** Agree with Comments**Comments:** La stratégie de modernisation de la gestion des Finances Publiques à l'horizon 2025 vient d'être adoptée en 2016. Elle constitue est disponible sur le site du ministère des finances et du budget (www.mefb.gov.mg (<http://www.mefb.gov.mg>)). Elle ne consacre pas une partie spécifique concernant la transparence budgétaire mais contient des points reflétant cet aspect, notamment dans la préparation budgétaire.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** A la Loi Organique n°2004/007 du 26 juillet 2004 sur les Lois de Finances (LOLF), il convient d'ajouter la Loi n° 2004-009 du 26 juillet 2004 portant code des marchés publics qui traite de la transparence en matière de passation des marchés publics, ainsi que un texte réglementaire le décret n° 2006 -343 portant instauration do code d'éthique des marchés publics. Mais aucune loi portant sur l'accès à l'information ou à la participation des citoyens n'a été trouvé.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Ils ont des lois et des règlements qui sont publiées sur le site du MEFB (http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=183&Itemid=67))**IBP comment:** We acknowledge that laws are in place as mentioned by the researcher under "Sources" and the government and other Peer Reviewer in their comments. However, as explained under "Sources", they do not contain specific provisions for budget transparency and/or participation. Answer 'b'

applies.

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

- a. Yes
- b. No

Answer: a.

Sources: Article 11 de la Constitution de la 4ème République de M/car

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Il convient d'ajouter la Loi n° 2004-009 du 26 juillet 2004 portant code des marchés publics qui traite de la transparence en matière de passation des marchés publics,

Peer 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: a. (100)

Sources: Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, les unités administratives représentant toutes les dépenses sont présentées. Cf. Annexe 6 Au sein d'une Institution ou d'un Ministère, les dépenses sont réparties par services opérationnel.

Comments: Researcher: Exemple au sein de l'Institution Présidence de la République (Page 1 sur 121 de l'Annexe 6 du TOME 2) 01 PRESIDENCE DE LA REPUBLIQUE il y a: les services comme: - 00-01-0-010-00000 DIRECTION DU CABINET CIVIL 4 670 000 (milliers d'Ariary) - 00-01-0-281-00000 GARDE PRESIDENTIELLE 867 309 (milliers d'Ariary) etc.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Effectivement, les documents budgétaires reprennent le code service opérationnel d'activité (SOA) qui correspond au segment administratif de la nomenclature budgétaire.

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

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

Answer: a. (100)

Sources: De même, dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, les dépenses sont présentées par unité fonctionnelle. Cf. Annexe 4 Les Fonctions sont définies dans les structures administratives selon la hiérarchie: Ministère ou Institution-Mission-Programme.

Comments: Researcher: Depuis 2004, la LOLF a permis l'abandon progressif du budget de moyens au profit du budget de programmes. Pour le Projet de budget 2017, au sein d'une Unité administrative, les missions et les programmes. Le nom de chaque programme indique l'objectif programmatique. Exemple (Page 1 sur 61 de l'annexe 4 du TOME2) : Dans la Structure Présidence de la République, il y a différents programmes pouvant considérés comme fonctions relevant de cette institutions, à savoir: - 001 Administration et Coordination, 201 Infrastructure reliée, 401 Développement rural, 501 Santé-Planning familial et lutte contre le VIH/SIDA, 801 Solidarité nationale

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: La réforme de la nomenclature budgétaire de 2009 intègre, dans la partie analytique, une imputation fonctionnelle sur 4 caractères. Cette imputation est indépendante de l'imputation administrative qui peut varier dans le temps. Elle est composée d'une grande fonction, d'une sous fonction et d'une fonction.

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

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

Answer: b.

Sources: La classification fonctionnelle n'est pas compatible avec les normes internationales. Cf. document Tome 2

Comments: Researcher: Pour le Gouvernement de Madagascar, les Institutions ou les Ministères constituent les structures de regroupement, alors qu'au niveau international, les grandes fonctions peuvent regrouper les attributions des institutions/Ministères. Exemple: Dans le Système proposé par les Nations-Unis, les Affaires économiques incorpore: Les affaires économiques générale, travail et commercial, Agriculture, forêt , pêche, énergie et ressources pétrolières, Mines, construction et artisanat, transport , communication, autres industries etc.

Government Reviewer

Opinion: Agree with Comments

Comments: Pourtant, lors de la dernière évaluation PEFA en 2013 (disponible sur le site www.mefb.gov.mg (<http://www.mefb.gov.mg>)), la classification budgétaire de Madagascar a été jugé conforme à celle de la Classification des Fonctions des Administrations Publiques (CFAP) reprise par le MSFP 2001 du FMI. Les fonctions sont codifiées sur quatre caractères suivant un système à trois (03) niveaux : la division fonctionnelle (grande fonction) codifiée sur deux caractères ; le groupe fonctionnel (fonction) qui est une subdivision de la de la grande fonction et qui est codifié sur trois (03) caractères dont les deux premiers correspondent au code de la grande fonction ; et les classes (sous-fonctions) qui sont des subdivisions du groupe et qui sont codifiées sur quatre (04) caractères dont les trois premiers reprennent le code du groupe fonctionnel.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, les dépenses sont présentées par classification économique. Cf. Annexe 4

Comments: Researcher: Dans la synthèse Page 1 sur 2 de l'Annexe 4 du TOME 2 Les dépenses sont classées d'abord par les grandes catégories (Budget général ie de l'Etat, Budget Annexe etc) au sein desquelles on a par exemple: Opérations courantes - dettes publiques, Opérations courantes - solde, Opérations courantes hors solde, Opérations courantes structurelles, Opérations d'investissements (PIP) etc.

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Les documents budgétaires présentent une présentation des dépenses par catégories économiques qui porte sur l'ensemble du budget. En revanche, les annexes ne prévoient pas de répartition par catégorie économique pour chaque ministère ou programme.**5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**

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

Answer: a. (100)**Sources:** Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, les dépenses sont conforme aux Statistiques des finances publiques (SFP) du Fonds monétaire international (FMI) 2001 Cf. Annexe 4**Comments:** Researcher: Sans considérer les codes utilisés par SFP du FMI (classe 2), les natures ou objets de dépenses sont compatibles avec les normes internationales**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Les catégories générales de la classification sont compatibles mais leur présentation détaillée diffère.**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

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

Answer: a. (100)**Sources:** Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, les programmes représentant toutes les dépenses sont présentés. Cf. Annexe 4**Comments:** Researcher: En dessous de la synthèse de l'annexe 4 (Page 1 sur 61), La structure de présentation est : Ministère ou Institution-Mission-Programme exemple: 01 PRESIDENCE DE LA REPUBLIQUE (c'est une INSTITUTION) 010 PRESIDENCE DE LA REPUBLIQUE (MISSION) 001 Administration et Coordination (PROGRAMME)**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments**Comments:** En effet, les documents budgétaires reprennent le programme qui regroupe des crédits destinés à mettre en œuvre une action ou un ensemble cohérent d'actions relevant d'un même ministère et auxquels sont associés des objectifs précis, définis en fonction de finalité d'intérêt général ainsi que des résultats attendus et faisant l'objet d'une évaluation conformément à l'article 9 al. 3 de la LOLF).

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: a. (100)

Sources: Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, Cf. Annexe 4 et 6

Comments: Researcher: Présence des prévisions de dépenses pour les années 2018 et 2019

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: a. (100)

Sources: Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, Cf. Annexe 4

Comments: Researcher: Prévisions de dépenses pour 2018 et 2019

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, les sources individuelles de recettes fiscales représentant l'ensemble des revenus fiscaux ne sont pas présentées. Cf. Annexe 3 et 5

Comments: Researcher: Les prévisions de recettes ne sont pas détaillées. Par exemple dans la page 7 sur 24 de l'Annexe3, il a été indiqué seulement Recettes Fiscales sans préciser les sources comme le TVA

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, les sources individuelles de recettes non fiscales ne sont pas présentées. Cf. Annexe 3 et 5

Comments: Researcher: Par exemple dans la page 7 sur 24 de l'Annexe3, il a été indiqué seulement Recettes non fiscales sans préciser aucun détail

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, les catégories de recettes ne sont pas présentées. Cf. Annexe 3 et 5 Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, l'article 4 (**Page 136 ****) fournit un tableau par catégorie de recettes mais pour l'année 2017 uniquement

Comments: Researcher: Pas de tableau récapitulatif pour les catégories de recettes, mais il faut vérifier dans les détails par Institutions/Ministère

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: La synthèse des prévisions de recettes contenue dans l'annexe 3 présente bien les prévisions de recettes pour 2018 et 2019 et ceci par grandes catégories à savoir recettes fiscales et recettes non fiscales.

Peer Reviewer

Opinion: Agree

Researcher response: Je suis d'accord avec l'affirmation que les prévisions de recettes pour 2018 et 2019 sont présentées par grandes catégories des recettes fiscales et recettes non fiscales (TOME 3). En conséquence je corrige la réponse "b" en "a"

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: Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, les sources individuelles de recettes ne sont pas présentées pour 2018 et 2019. Cf. Annexe 3 et 5 Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, l'article 4 (Page 136) fournit un tableau par catégorie de recettes mais pour l'année 2017 uniquement

Comments: Researcher: Les sources de recettes sont indiquées globalement par Institution/Ministère, mais pas présentées de façon détaillée. Exemple (Page 7 sur 124 de l'Annexe 3 du TOME 2): Recettes non fiscales, Recettes non fiscales pour 2018 et 2019.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: a. (100)

Sources: Dans Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 le paiement des intérêts de la dette pour l'année budgétaire est indiqué en Page 24. Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 deux estimations liées aux emprunts sont présentés. A) - S'agissant du montant net des nouveaux emprunts requis au cours de l'année budgétaire, voir Annexe 12: Prévission de financement extérieurs B) - S'agissant de l'encours total de la dette, se référer à l' Annexe 14 (Stratégie de la dette à Moyen terme), Dans ce document il y a l'Annexe 1 (Page 27) qui fournit une Structure de la Dette du Gouvernement Central (estimation Fin Décembre 2016)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: a. (100)

Sources: Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 des informations dépassant les aspects clés sont présentées sur la composition totale de l'encours de la dette sont présentées. La composition de la dette publique est indiquée à l'Annexe 14 (Stratégie de la dette à Moyen terme), Dans ce document il y a l'Annexe 1 (Page 27) qui fournit une Structure de la Dette du Gouvernement Central (estimation Fin Décembre 2016).

Comments: Researcher: l'Annexe 14 (Stratégie de la dette à Moyen terme) fournit des informations très riches et détaillées, mais très techniques aussi sur les différents scénarios liés aux stratégies d'emprunts

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: a. (100)

Sources: Les hypothèses macroéconomiques sont indiquées dans différentes sources: Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 (cf. exposé des motifs) Tome 1 annexe de ce projet de Loi

Comments: Researcher: Dans le Tome1 Le document Annexe 1 : Le Rapport définissant les conditions générales de la Situation Économique et Financière 2017 – 2019 fournit des informations plus détaillées à ce sujet.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- 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: c. (33)

Sources: On peut citer comme sources: Le Tome 1: Annexe 1 : Rapport définissant les conditions générales de la Situation Economique et Financière 2017 – 2019, notamment à partir de II. PERSPECTIVES ECONOMIQUES ET FINANCIERES POUR 2017 (Page 9)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: L'annexe sur les perspectives économiques et financières précise les hypothèses macroéconomiques retenues mais ne précise pas dans le cadre d'analyses dédiées l'impact sur l'équilibre macroéconomique et budgétaire d'une variation de ces hypothèses.

Researcher response: Note "c". En effet, malgré les hypothèses macroéconomiques, l'analyse de sensibilisée e tant que telle n'a pas été précisée.

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: b. (67)

Sources: Annexe 11 du TOME 2 du Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 IMPACT BUDGETAIRE DES NOUVELLES MESURES DANS LA LF 2017

Comments: Researcher: Toutefois La note b) est attribuée faute de narratif sur ces impacts

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: b. (67)

Sources: Annexe 11 du TOME 2 du Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 IMPACT BUDGETAIRE DES NOUVELLES MESURES DANS LA LF 2017

Comments: Researcher: Faute de narratif sur les impacts au niveau des recettes, on attribue la note b)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: a. (100)

Sources: Dans le Tome 2, annexe du Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 les dépenses sont présentées selon ces 3 classifications. Cf. Annexe 4 et 6

Comments: Researcher: C'est par exemple le cas de la Colonne indiquant les prévisions de dépenses au titre de la Loi de Finances Rectificative 2016.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Il faut toutefois faire remarquer que la classification fonctionnelle utilisée n'est conforme aux normes CFAP.

Peer Reviewer

Opinion: Agree with Comments

Comments: La présentation des dépenses de l'année N-1 est réalisée selon ces classifications, sur la base de la LFR.

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: a. (100)

Sources: Dans le Tome 2, annexe du Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 les dépenses sont présentées par programme individuel. Cf. Annexe 4 et 6

Comments: Researcher: Il a été prévue une colonne portant LFR 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: a. (100)

Sources: Actualisation des estimations par la LFR 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Présentation limitée à AB-1

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree with Comments

Comments: Les seuls chiffres portent sur les plafonds révisés en LFR de l'annuité N-1, qui peuvent s'avérer éloignés du niveau réel de l'exécution. Le montant définitif de l'exécution N-2 pourrait être intégré pour mémoire à ces annexes.

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: Présentation limitée à AB-1

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

Peer 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: Aucune

Government Reviewer

Opinion: Agree with Comments

Comments: la question devrait être reformulée comme suit: Dans le Projet de budget de l'exécutif ou dans tout autre document budgétaire annexe, quelle période antérieure couvre les dépenses reflétant les résultats réels? Proposer AB-1 parmi les choix.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- 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: a. (100)

Sources: Dans Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, les estimations des recettes sont présentées. Cf. Annexe 3 et 5

Comments: Researcher: Cf. Page 3 sur 24 de l'annexe 3 du TOME 2, il a été précisé Recettes non fiscales et recettes fiscales pour LFR 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- 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: Aucune sources individuelle pour AB-1

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: a. (100)

Sources: Présence d'une colonne précisant les données de la LFR 2016

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Présentation limitée à AB-1

Government Reviewer

Opinion: Agree with Comments

Comments: Proposer également AB-1 parmi les choix du questionnaire

Peer Reviewer

Opinion: Agree

Peer 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: Présentation limitée à AB-1

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Limite jusqu' à AB-1

Government Reviewer

Opinion: Agree with Comments

Comments: Proposer AB-1 parmi les choix du questionnaire

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year 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: Aucune présentation de dette à partir de AB-1

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: La documentation budgétaire de 2017 présente en son annexe 14 "La stratégie de la dette à moyen terme 2017-2019". Ce document stratégique indique notamment à fin 2016 les estimations de la dette publique extérieure et intérieure, la structure de la dette et la répartition du stock de la dette par taux d'intérêt.

Peer Reviewer

Opinion: Agree

IBP comment: We acknowledge that this information is contained in the document "La stratégie de la dette à moyen terme 2017-2019" cited by the Peer Reviewer. This Section, however, analyzes only information contained in the EBP document and its annexes. Answer 'd' applies.

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: Présentation limitée au plus à AB-1

Government Reviewer

Opinion: Agree with Comments

Comments: Proposer AB-1 dans les choix du questionnaire

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- 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: c. (33)

Sources: Tome 2 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017

http://www.mefb.gov.mg/textes_lois/PLFI2017/TOME%20II%20SUIT...

(http://www.mefb.gov.mg/textes_lois/PLFI2017/TOME%20II%20SUIITE.pdf) Pour TOME 2: Voir Annexe 8 PREVISIONS DES COMPTES DE COMMERCE 2017 CPR Caisse de Prévoyance et de Retraite CRCM Caisse des Retraites Civiles et Militaires Pour TOME II- (Suite), voir Annexe 16 portant Répartition des subventions allouées aux Communes au titre de l'année 2017

Comments: Researcher: D'après le Guide to Transparency in Public Finances, on peut proposer 4 catégorie de Fonds extra-budgétaire - les opérations de caisse d'organismes de l'État (régime de pensions du personnel de l'État et des militaires) - les subventions et transferts aux Collectivités décentralisées et les Établissements publics - les dépôts des correspondants à savoir les comptes de dépôt de trésorerie qui sont logés auprès du Trésor Public des avoirs liquides des organismes publics obtenant l'accord du Ministre des finances - Les fonds spéciaux que les chefs d'institutions peuvent utiliser librement

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Aucune présentation sous forme consolidé

Comments: Researcher: La notion du fonds extra-budgétaire n'est même pas connue du public, faute de présentation claire dans ce sens

Government Reviewer

Opinion: Agree with Comments

Comments: Cette intégration des fonds extrabudgétaire dans le budget général est vraiment très importante

Peer Reviewer

Opinion: Agree

Peer 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: b. (67)

Sources: http://www.mefb.gov.mg/textes_lois/PLFI2017/TOME%20II%20SUIT...
(http://www.mefb.gov.mg/textes_lois/PLFI2017/TOME%20II%20SUITE.pdf) Cf. Annexe 16

Government Reviewer

Opinion: Agree with Comments

Comments: La question devrait préciser les types de transferts concernés

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: L'annexe 16 du Tome 2 de la documentation budgétaire de la loi de finances de 2017 présente un état détaillé des subventions accordées à chaque commune, mais ne contient aucune analyse.

Peer Reviewer

Opinion: Agree with Comments

Comments: L'annexe 16 consolide-t-elle l'ensemble des transferts aux entités décentralisées?

Researcher response: Je suis d'accord avec l'examineur. Un état détaillé des subventions accordées à chaque commune est présenté sans aucune analyse narrative. Note "b"

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: Tome 1 document annexe au Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 Voir annexe 2 : Document de Performance

Comments: Researcher: Page 1 of 117 de l'annexe 2 du TOME 1

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: xe 2 du Tome 1 de la documentation budgétaire qui présente pour chaque programme les indicateurs de performance retenus assortis de leurs valeurs cibles ne saurait être assimilé à une présentation alternative des dépenses au sens de l'EBO.

Peer Reviewer

Opinion: Agree with Comments

Comments: Il s'agit essentiellement d'une analyse de la performance de certaines politiques publiques

Researcher response: Réponse "d" au lieu de "c". En effet, les indicateurs de performance retenus assortis de leurs valeurs cibles ne saurait être assimilé à une présentation alternative des dépenses au sens de l'EBO.

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 Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 Page 18

Comments: Researcher: Dans la page 18 du Projet de Loi 2017, on indique globalement la totalité des transferts et subventions

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Le paragraphe "Transferts et subventions" de la page 18 du projet de loi de finances 2017 donne le montant total des prévisions au titre de cette catégorie de dépense et justifie l'évolution par rapport à l'exercice précédent. Toutefois, il n'y est pas précisé les prévisions de transferts au profit des entreprises publiques.

Peer Reviewer

Opinion: Agree

Researcher response: Je suis d'accord avec l'examineur. Le paragraphe « Transferts et subventions » donne le montant total, pourtant il ne précise pas les prévisions de transferts au profit des entreprises publiques. J'ai ajustée la réponse de 'b' a 'd'.

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 Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 Page 18 sur les subventions

Comments: Researcher: Aucune informations fournies sur les avantages de subventionner les Entreprises Publiques comme la JIRAMA (distributrice de l'eau et électricité). D'ailleurs le FMI a recommandé à l'Etat de ne plus recourir aux subventions quelque soit le secteur: public ou privé .

Government Reviewer

Opinion: Agree with Comments

Comments: Le terme "quasibudgétaire" doit être illustré dans la question pour plus de clarifications

Peer Reviewer

Opinion: Agree

Peer 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 Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017 Page 24

Comments: Researcher: Aucune information sur les avoirs de l'Etat (Compte courant du Trésor auprès de la Banque Centrale) Dans la Page 24 du Projet de Loi 2017, il a été indiqué de manière globale les prises de participation de l'État aux entreprises publiques et les contributions aux organismes internationaux se totalisent à 197,4 milliards d'Ariary. On ne connaît pas la partie qui va être consacrée à la prise de participation. Aucun document ne présente le volume total de la participation de l'Etat aux entreprises.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: http://www.mefb.gov.mg/index.php?option=com_content&view=art... (http://www.mefb.gov.mg/index.php?option=com_content&view=article&id=104&Itemid=38) Le Gouvernement ne tient pas une comptabilité du patrimoine.

Comments: Researcher: MISSIONS & ATTRIBUTIONS de la Direction du Patrimoine de l'Etat Malagasy Conformement aux dispositions du Décret n° 2012 - 045 du 17 janvier 2012 fixant les attributions du Ministre des Finances et du Budget ainsi que l'organisation générale de son Ministère : Elle est chargée de gérer le patrimoine immobilier, mobilier et financier de l'Etat. La Direction du Patrimoine de l'Etat dispose de quatre Services : • Service Central des Garages Administratifs ; • Service des Logements Administratifs ; • Service des Matériels ; • Service des Transports et Indemnités.

Government Reviewer

Opinion: Agree with Comments

Comments: Juste pour observations par rapport aux réponses proposées : il est indiqué que le gouvernement ne détient pas de comptabilité du patrimoine. Il faudrait justifier cette réponse proposée par rapport aux réelles attributions de la Direction du Patrimoine de l'Etat. Peut-être que cela existe mais pas avec des informations exhaustives et ne sont pas publiées.

Peer Reviewer

Opinion: Agree

Peer 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: Aucun état des restes à payer n'a été retrouvé.

Government Reviewer

Opinion: Agree with Comments

Comments: Généralement, ces arriérés de paiement sont assortis de calendrier d'échelonnement de paiement. Il faudrait préciser dans la question ou dans le guide si la présentation de ce calendrier est également nécessaire.

Peer Reviewer

Opinion: Agree

Peer 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: c. (33)

Sources: Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, Voir Disposition de l'Article 17 (Page 142)

Comments: Researcher: Le 2ème alinéa de l'article 17 de ce projet de loi dispose simplement "... Le montant maximal des garanties sur emprunt susceptibles d'être accordées par l'Etat est fixé à 340 milliards d'Ariary. En contrepartie de la garantie octroyée, le Trésor Public est autorisé à percevoir auprès de tous les nouveaux bénéficiaires de garantie une commission de garantie..." Aucune informations complémentaires n'a été apportées, alors que telles opérations peuvent rendre l'Etat débiteur des emprunts non remboursés par les entités ayant bénéficié de ce privilège financier.

Government Reviewer

Opinion: Agree with Comments

Comments: La façon dont cette question est posée est plus claire que les autres questions car elle présente déjà des exemples et plus de clarifications des termes techniques.

Peer Reviewer

Opinion: Agree

Peer 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: Aucune informations à ce sujet

Comments: Researcher: Cf. explication de la précédente question

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: b. (67)

Sources: Dans le TOME 1 annexe de Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017. Cf. Page 14

Comments: Researcher: Pourquoi note "B" Parce que le document ne cite que le Financement du FMI alors que d'autres bailleurs et PTF ont apporté également leurs assistances au Gouvernement.

Government Reviewer

Opinion: Agree with Comments

Comments: Je suis d'accord avec la note b mais pas convaincu par la justification de réponse apportée. En effet, dans le Tome 2 du PLF 2017: - l'annexe 9 donne le montant des subventions, des emprunts extérieurs et des autres emprunts publics pour les Programmes d'Investissements Publics - l'annexe 12 donne les prévisions des financements extérieurs par bailleur et par liste de conventions que ce soit pour les dons en capital, les tirages sur emprunts extérieurs. Peut-être que la traduction française de la question pourrait être améliorée: préciser "assistance" par "dons, emprunts..." et préciser "donateurs" par "partenaires techniques et financiers" ou par "bailleurs de fonds". Préciser également si assistance en nature est l'équivalent des fonds de contre valeur (FCV) ou pas.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Quelle est la référence sur le récapitulatif des assistances ?

Researcher response: Il s'agit d'une erreur de source. Au lieu de Tome 1 lire le lien suivant: corrige: au lieu de Tome 1 c'est Tome 2: Annexe 10 Dettes Publiques http://www.mefb.gov.mg/textes_lois/LF-2017/TOME2.pdf (http://www.mefb.gov.mg/textes_lois/LF-2017/TOME2.pdf) Voir commentaire

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: c. (33)

Sources: Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, Page 9 (Impôts locaux) Page 11 (Recettes douanières)

Comments: Researcher: Pourquoi la note "c" Présence d'une déclaration d'intention ou le fondement stratégique ==> assurer la relance économique et la protection de l'environnement (OK) Une liste des bénéficiaires prévus = Aucune Une estimation des recettes perdues = La baisse du taux du DA sur véhicules neufs à 5% (perte de 1 745 millions de MGA) ; Estimation seulement sur cette rubrique.

Government Reviewer

Opinion: Agree with Comments

Comments: l'annexe 11 "Impact des nouvelles mesures" donne également des informations supplémentaires sur ces dépenses fiscales mais beaucoup d'éléments clés ne sont pas présentés

Peer Reviewer

Opinion: Agree with Comments

Comments: Les prévisions au titre des dépenses fiscales ne sont pas effectivement faites au budget de l'Etat. Seules les pertes dues à certaines exonérations prévues sont estimées dans le projet de loi de finances.

Peer 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: b. (67)

Sources: TOME 2 du Projet de Loi de Finances initiale 2017 CF. Annexe 4

Comments: Researcher: Toutes les ressources autres que 10 RPI (Ressources propres Interne) sont des ressources affectées, exemple (Page 1 sur 2 de l'Annexe 4 du TOME2) les financements tels que: 20 DTI (Droits et Taxes Importation) 30 TVA (Taxes sur les Valeur Ajoutée) 40 FCV ou 60 SUB (Subvention extérieure)

Government Reviewer

Opinion: Agree with Comments

Comments: Les types de recettes affectées devront être illustrés dans la question et non seulement dans le guide

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les documents mentionnés ne constituent pas un recensement analytique exhaustif des ressources affectées (liste et chiffrage des taxes faisant l'objet d'une affectation) ni une synthèse de leurs usage (récapitulatif et montant par affectataires).

Researcher response: Je maintiens "b" puisque toutes les financements autre que 10 sont précisés (c'est à dire de 20 à 70). Dans le commentaire j'ai pris seulement un exemple. Seulement aucune analyse sur le mode narratif n'a été précisé (note b).

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: a. (100)

Sources: Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, Pages 6 - 7 - 8

Comments: Researcher: Exemple Cf. Page 6 sur l'Engagements financiers et budgétaires de l'Etat

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- 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: c. (33)

Sources: Dans TOME 1 Annexe Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017

Comments: Researcher: A partir de la Page 9 II. PERSPECTIVES ECONOMIQUES ET FINANCIERES POUR 2017 Des graphiques assorties des analyses détaillées et situations réelles ont été présentées.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les implications pluriannuelles des politiques et des nouvelles propositions du Gouvernement pourraient être davantage explicitées. L'impact budgétaire n'est chiffré que pour l'annuité 2017 (annexe 11)

Researcher response: Je suis d'accord car on parle de période pluriannuelle. Or sur l'exemple que j'ai pris ou celui cité par l'examineur, cela ne concerne que 2017. Note "c"

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: Aucune

Government Reviewer

Opinion: Agree with Comments

Comments: La question est un peu floue, il faudrait clarifier ce qu'on entend par "acquisition d'intrants", même le guide n'est pas clair

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, Cf. Annexe 2 : Document de Performance

Comments: Researcher: Ce Annexe 2 : Document de Performance de ce Document présentant les indicateurs d'objectifs à atteindre

Government Reviewer**Opinion:** Agree with Comments**Comments:** même remarque que pour la question 49**Peer Reviewer****Opinion:** Agree**Peer 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: a. (100)**Sources:** TOME1 - Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, des objectifs de performance sont attribués à toutes les données non financières sur les résultats**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Peer 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:** TOME 1 du Projet de Loi N°037/2016 du 26 octobre 2016 portant Loi de finances pour 2017, CF. Page 11 Le gouvernement met en œuvre une politique globale. Il ne dispose pas de programme spécifique à une couche de population particulière.**Comments:** Researcher: En effet, dans la page 11 du TOME1 , notamment sur le titre B. Évolution dans les Finances publiques 2017, il a été précisé que ".../l'enjeu des finances publiques est d'accroître davantage son espace budgétaire, afin de permettre la réalisation des actions prioritaires contribuant à la réduction durable de la pauvreté../.." Autrement dit, c'est par voie de ricochet du développement économique et social que les couches vulnérables trouveront leur compte.**Government Reviewer****Opinion:** Agree with Comments**Comments:** cette question pourrait être fusionnée avec la question 47**Peer Reviewer****Opinion:** Agree**Peer 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: a. (100)

Sources: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)
Annexe 2 : Calendrier de préparation de la Loi de Finances 2017

Comments: Researcher: Dans l'annexe 2 de ce document, un calendrier a été présenté, mais le document lui-même n'a été mis en ligne qu'à partir du 11/09/2016. Cette date est connue en appliquant le code javascript:alert(document.lastModified) après avoir affiché le lien http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: Je ne suis pas d'accord avec la note c, mais plutôt a ou b. Il est ici question de la mise à disposition au public du calendrier et non pas du moment de sa publication. La question doit ainsi préciser la disponibilité et l'exhaustivité du calendrier mais également définir le moment de sa publication.

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Il y a néanmoins une communication en conseil des ministres, rendue publique en début de procédure, qui fixe les principaux éléments et échéances de cette procédure.

Researcher response: Note "a", je suis d'accord avec la réponse de l'examineur. Il s'agit de la mise à disposition au public du calendrier et non pas du moment de sa publication tel que je l'ai compris avant.

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: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: Mise à jour effectuée avec une note "c" au lieu de "b" L'absence du taux d'intérêt constitue le motif de la note b)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: La documentation budgétaire contient deux documents (Rapport définissant les conditions générales de la situation économique et financière 2017-2019 Annexe I du Tome 1, et la Stratégie de la dette à moyen terme - Annexe 14 du TomeII) qui fournissent des informations sur les prévisions d'évolution des principaux indicateurs macroéconomiques des secteurs réel, monétaire, des finances publiques et extérieur). Ces informations vont largement au-delà des quatre indicateurs exigés par l'EBO et qui sont indiqués plus haut.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Les hypothèses principales sont explicitées.

IBP comment: As defined in Section 1 of this questionnaire, the Pre-Budget Statement was published on November 9th, 2016, which is 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the PBS will be scored 'd' (or 'b' for two-choice questions).

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: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: Exemple de priorisation (Page 7) Actuellement, la gestation d'une stratégie de modernisation de la Gestion des Finances Publiques à l'horizon 2024, accompagné d'un Plan triennal glissant 2016-2018 est en cours. Les réformes à mener visent à accroître le niveau des recettes internes et à améliorer l'efficacité et la transparence des dépenses publiques, sur la base des priorités sectorielles définies dans le Plan Nation de Développement (PND). 4.1. Plan d'actions prioritaires des Administrations fiscale et douanière 4.2. Plan d'actions prioritaires en matière de dépenses publiques

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Dans la lettre de cadrage du projet de loi de finances de 2017, les principales priorités qui vont présider à l'élaboration du projet de budget sont exposées par domaine, mais il n'y a pas une estimation des dépenses totales nécessaires à la mise en oeuvre de chaque priorité.

Peer Reviewer

Opinion: Agree with Comments

Comments: Le Rapport préalable au budget (lettre de cadrage) a été publié après la présentation du budget au Parlement.

IBP comment: As defined in Section 1 of this questionnaire, the Pre-Budget Statement was published on November 9th, 2016, which is 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the PBS will be scored 'd' (or 'b' for two-choice questions).

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: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf)

Comments: Researcher: Exemple de priorisation (Page 7) Actuellement, la gestation d'une stratégie de modernisation de la Gestion des Finances Publiques à l'horizon 2024, accompagné d'un Plan triennal glissant 2016-2018 est en cours. Les réformes à mener visent à accroître le niveau des recettes internes et à améliorer l'efficacité et la transparence des dépenses publiques, sur la base des priorités sectorielles définies dans le Plan Nation de Développement (PND). 4.1. Plan d'actions prioritaires des Administrations fiscale et douanière 4.2. Plan d'actions prioritaires en matière de dépenses publiques

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Dans la lettre de cadrage du projet de loi de finances de 2017, les principales priorités en matière de recettes fiscales et douanières sont présentées, de même que les mesures à mettre en oeuvre, mais il n'y a pas une estimation des recettes totales de chaque priorité.

Peer Reviewer

Opinion: Agree

IBP comment: As defined in Section 1 of this questionnaire, the Pre-Budget Statement was published on November 9th, 2016, which is 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the PBS will be scored 'd' (or 'b' for two-choice questions).

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: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf) Cf. Page PAGE 11 sur CADRAGE BUDGETAIRE A MOYEN TERME 2017 – 2019

Comments: Researcher: Note c) attribuée En effet, le document fournit seulement le montant net des nouveaux emprunts requis au cours de l'année budgétaire. Cf. Page PAGE 11 sur CADRAGE BUDGETAIRE A MOYEN TERME 2017 – 2019

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Les informations relatives à la dette ne sont pas effectivement fournies dans la lettre de cadrage. Mais en revanche elles sont présentées dans des annexes au projet de loi de finances.

Peer Reviewer

Opinion: Agree

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

- 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: http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf (http://www.mefb.gov.mg/textes_lois/PLFI2017/LDC_PLF2017.pdf) Voir CADRAGE BUDGETAIRE A MOYEN TERME 2017 – 2019 en PAGE 11

Government Reviewer

Opinion: Agree with Comments

Comments: La note attribuée ici devrait être a. En effet, le document en question présente des dépenses globales pluriannuelles. Ce qui est convenable comme l'indique le guide.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Les estimations pluriannuelles de dépenses sont présentées dans le cadrage budgétaire à moyen terme 2017-2019 contenu dans la lettre de cadrage du projet de loi de finances 2017.

Peer Reviewer

Opinion: Agree

IBP comment: As defined in Section 1 of this questionnaire, the Pre-Budget Statement was published on November 9th, 2016, which is 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the PBS will be scored 'd' (or 'b' for two-choice questions).

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: D'après le document TOME 2 annexe de la Loi de finances initiale 2016, les estimations de dépenses ont été faites selon les trois classifications (classification administrative, économique ou fonctionnelle). Lien:

http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%20201...

([http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf))

Comments: Researcher: On a utilisé la loi de finances initiale 2016 cf. Annexe 4 et annexe 6 de ce document.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: a. (100)

Sources: D'après le document TOME 2 annexe de la Loi 2016, le Budget approuvé présente des estimations de dépenses pour les programmes représentant l'ensemble des dépenses.. Lien: http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%20201...

([http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%202_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf))

Comments: Researcher: On a utilisé la loi de finances initiale 2016 Cf. annexe 4 du Tome 2

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: D'après le document TOME 2 annexe de la Loi des finances initiale 2016, Le Budget approuvé présente des estimations des recettes par catégorie Lien: http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%20201...

([http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf))

Comments: Researcher: On a utilisé la loi de finances initiale 2016 Cf. Annexe 3 et Annexe 5 du TOME2 pour les recettes

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: d.

Sources: D'après le document TOME 2 annexe de la Loi de finances initiale 2016, le Budget approuvé ne présente pas de sources individuelles de recettes Lien: http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%20201...

([http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf))

Comments: Researcher: On a utilisé la loi de finances initiale 2016 Comme dans les sections précédentes, la note "d" est attribué car les sources de recettes mentionnées restent générales: Recettes fiscales et recettes non fiscales.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: b. (67)

Sources: Pour les charges de la dette voir Page 12 corps de la loi initiale 2016. Lien:

http://www.mefb.gov.mg/textes_lois/LF2015/Loi%20n%C2%B0%2020...

(http://www.mefb.gov.mg/textes_lois/LF2015/Loi%20n%C2%B0%202015-050%20du%2029%20d%C3%A9cembre%202015%20Portant%20Loi%20de%20Finances%20pour%202016.pdf)

Pour les emprunts voir TOME 2 de la loi rectificative 2016 (Annexe 13 - Prévission du Financement extérieur 2016-2018) Lien:

http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%20201...

([http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20\(LFI%202016\).pdf](http://www.mefb.gov.mg/textes_lois/LF2015/TOME%20_LFI%202016%20ANNEXES%20DE%20LA%20LOI%20N%C2%B02015-050%20(LFI%202016).pdf))

http://www.dgbudget.mg/images/stories/pdf/LFR_2015/TOME_2_A%...

(http://www.dgbudget.mg/images/stories/pdf/LFR_2015/TOME_2_A%20N%20N%20E%20X%20E%20S_LFR%20N%C2%B02016_007.pdf)

Comments: Researcher: La note "b" a été attribué car l'encours total de la dette à la fin de l'année budgétaire n'est pas déterminé

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Peer 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:** ON NE TIENT PAS COMPTE DU BUDGET DES CITOYENS LFR 2016**Comments:** Researcher: CE budget n'est plus disponible sur le site**Government Reviewer****Opinion:** Agree with Comments**Comments:** La note attribuée ainsi que la justification de la réponse n'est pas claire**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Le budget citoyen est publié et contient des informations très précises.

IBP comment: As defined in Section 1 of this questionnaire, we acknowledge that the government has published a citizen's version of the Enacted Budget 2017 on March 7th, 2017. According to the OBS methodology, the research cut-off date is December 31st, 2016, due to which this document cannot be taken into consideration in this round of the Survey. As defined in Section 1, the Citizen's Budget is considered 'not publicly available' according to OBS methodology, due to which all questions concerning the CB will be scored 'd' (or 'b') for two-choice questions.

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:** CE document n'est pas disponible aujourd'hui**Comments:** Researcher: le CB a été publié mais n'est plus disponible au moment de l'évaluation**Government Reviewer****Opinion:** Agree with Comments**Comments:** même commentaire que pour le précédent**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** Budget citoyen publié et accessible. Il est diffusé via internet et distribution papier à la société civile.

IBP comment: As defined in Section 1 of this questionnaire, we acknowledge that the government has published a citizen's version of the Enacted Budget 2017 on March 7th, 2017. According to the OBS methodology, the research cut-off date is December 31st, 2016, due to which this document cannot be taken into consideration in this round of the Survey. As defined in Section 1, the Citizen's Budget is considered 'not publicly available' according to OBS methodology, due to which all questions concerning the CB will be scored 'd' (or 'b') for two-choice questions.

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: L'exécutif n'a pas mis en place des mécanismes pour identifier les besoins du public en matière d'information budgétaire dans le Budget citoyen

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Mécanismes mis en place avec l'assistance de l'UNICEF

Researcher response: Je ne suis d'accord avec l'examineur. On se réfère aux besoins du public (citoyens, société civile et non des PTF) .

IBP comment: As defined in Section 1 of this questionnaire, we acknowledge that the government has published a citizen's version of the Enacted Budget 2017 on March 7th, 2017. According to the OBS methodology, the research cut-off date is December 31st, 2016, due to which this document cannot be taken into consideration in this round of the Survey. As defined in Section 1, the Citizen's Budget is considered 'not publicly available' according to OBS methodology, due to which all questions concerning the CB will be scored 'd' (or 'b') for two-choice questions.

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: c. (33)

Sources: Rapport en cours d'année: Cas de l'exécution budgétaire 3ème Trimestre n'est plus disponible au public. Toutefois une copie de sa version électronique a pu être conservée.

Comments: Researcher: Note "c" en raison de la présence d'une version électronique

Government Reviewer

Opinion: Agree with Comments

Comments: La réponse à cette question devrait être b car des versions citoyennes de la Loi de Finances (approbation) et de l'exécution budgétaire (exécution) sont disponibles

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Publie pour au moins deux phases: approbation - execution

IBP comment: As defined in Section 1 of this questionnaire, we acknowledge that the government has published a citizen's version of the Enacted Budget 2017 on March 7th, 2017. According to the OBS methodology, the research cut-off date is December 31st, 2016, due to which this document cannot be taken into consideration in this round of the Survey. As defined in Section 1, the Citizen's version of the EB is considered 'not publicly available' according to OBS methodology. However, as described in the "Sources" box, the government published a citizen's version of the In-Year-Report, which is taken into consideration here.

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: a. (100)

Sources: Première page de présentation de l'exécution du 3ème trimestre 2016: http://www.dgbudget.mg/index.php?option=com_content&view=art... (http://www.dgbudget.mg/index.php?option=com_content&view=article&id=80&Itemid=38) Sur ce lien les informations sont classées par Institution/Ministère (classification administrative). Il suffit de choisir une de ces entité pour voir le détail par fonction et par nature: Exemple du rapport d'exécution trimestre 3 du Ministère des Finances et du Budget http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf)
Comments: Researcher: La note "a" est attribuée car pour l'exemple du MFB la présentation est faite par fonction (Fonctionnement ou investissement) et par nature.(Biens, Services, indemnité, transfert) Cf. Page 41 à 45 NB: Le lien suivant (Présidence de la république) n'est pas affiché et ne permet pas de voir le contenu http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2001%20PRM%20%203%c2%b0%20TRIM%202016.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: a. (100)

Sources: Exemple du rapport d'exécution trimestre 3 du MFB Lien: http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf)
Comments: Researcher: Identiquement à la question 68, Page 41 et 42, le tableau indique le Code Programme

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: a. (100)

Sources: Exemple du rapport d'exécution trimestre 3 du MFB http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf)

Comments: Researcher: Identiquement à la précédente question (Page 41, 42) Le tableau présente: Crédit initial - LFR - Montant engagé

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: a. (100)

Sources: Rapport du Ministère des Finances et du Budget contenant les recettes fiscales: http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf) Page 49

Comments: Researcher: En Page 49 les grandes catégories ont été présentée: Recettes : -Réalizations des recettes fiscales troisième trimestre 2016: 1 376,72 Mds Ar soit 102,44% de la prévision trimestrielle. -IRSA: 244,74 Mds Ar (17,77%) -TVA: 458,95 Mds Ar (33,33%) -IR: 340,16 Mds Ar (24,7%) -DA: 245,56 Mds Ar (17,83%) -Autres: 87,31 Mds Ar (6,34%) (Assurances, Timbres, IRCM, IS, DE et IPV)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Dans le fichier contenant les recettes fiscales aucune information à ce sujet n'a été présentée: http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf)

Comments: Researcher: En effet, à la Page 12 de ce rapport, Dans le Programme 115, le code 115-1-4 relatif au tau de recouvrement des recettes par rapport à la prévision de 95% demeure ND (non disponible)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: a. (100)

Sources: http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf) Page 49

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: b. (67)

Sources: La Gestion de la dette relève du MFB, le Rapport du trimestre y afférent est disponible sur le lien http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%20... (http://www.mefb.gov.mg/textes_lois/dgb/3T-2016/01%20ADMIN%2021%20MFB%203EM%20TRIM%202016.pdf) Les informations relatives à la dette sont récapitulées dans les Page 45 et 46

Comments: Researcher: La note attribuée est "b" car l'encours de la dette du gouvernement central à cette période de l'année budgétaire n'a pas été présenté.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Les informations sur les encours ne sont pas indiqués dans le Rapport du MFB

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Il n'y a pas de Revue de milieu d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Il n'y a pas de Revue de milieu d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Il n'y a pas de Revue de milieu d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Il n'y a pas de Revue de milieu d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Il n'y a pas de Revue de milieu d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: Il n'y a pas de Revue de milieu d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Il n'y a pas pas de revue à mi-parcours.

Peer Reviewer

Opinion: Agree

IBP comment: A Mid-Year Review is not published. According to the OBS methodology, answer 'b' applies when a document is considered not publicly available (for two-choice-questions).

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: Il n'y a pas de Revue de milieu d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- 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: Il n'y a pas de Revue de milieu d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Il n'y a pas de rapport de fin d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Dans la documentation du projet de loi de règlement, les résultats réels sont comparés aux prévisions approuvées et les écarts sont expliqués.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Rapport de fin d'année (Loi de règlement 2015 publiée en janvier 2017) présente en annexe des estimations des différences entre les niveaux approuvés et les résultats réels des dépenses, y compris une analyse sur le mode narratif

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

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

Answer: d.

Sources: Il n'y a pas de rapport de fin d'année

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Dans le projet de loi de règlement les dépenses sont présentées suivant les classifications administratives et économiques.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** b.**Comments:** le Rapport de fin d'année présente des estimations de dépenses selon les classifications administrative et économique (pas été en mesure de vérifier/classification fonctionnelle).**IBP comment:** As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).**86: Does the Year-End Report present expenditure estimates for individual programs?**

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

Answer: d.**Sources:** Le rapport de fin d'année est considéré 'non disponible au public' selon la méthodologie de l'EBO**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** le Rapport de fin d'année (loi de règlement 2015) présente des estimations pour les programmes représentant l'ensemble des dépenses**IBP comment:** As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).**87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?**

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

Answer: d.**Sources:** Le rapport de fin d'année est considéré 'non disponible au public' selon la méthodologie de l'EBO**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Les estimations entre les niveaux approuvés et les résultats réels sont contenues dans la documentation du projet de loi de règlement et les écarts expliqués dans le narratif.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Des estimations des différences entre les niveaux approuvés et les résultats réels des recettes sont présentées, y compris une analyse sur le mode narratif (LOI DE RÈGLEMENT 2015).**IBP comment:** As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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

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

Answer: b.

Sources: Le rapport de fin d'année est considéré 'non disponible au public' selon la méthodologie de l'EBO

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le projet de loi de règlement de 2014 contient des informations relatives aux estimations de recettes par grandes catégories (recettes fiscales et recettes non fiscales)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le Rapport de fin d'année présente des estimations de recettes par catégorie

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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: Loi de Règlement 2015 non publiée

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le projet de loi de règlement de 2014 présente les sources individuelles de toutes les recettes fiscales et non fiscales

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Loi de règlement 2015 publiée en janvier 2017 présente des sources individuelles de recettes représentant au moins deux tiers de l'ensemble des revenus

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

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

Answer: d.

Sources: Le rapport de fin d'année est considéré 'non disponible au public' selon la méthodologie de l'EBO

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Une annexe de la loi de règlement 2015 publiée en 2017 décrit des estimations des différences entre les estimations originales de la dette et des emprunts publics pour l'année budgétaire et les résultats réels pour cette même année compris une analyse sur le mode narrative (dans le texte principal).

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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

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

Answer: d.

Sources: Le rapport de fin d'année est considéré 'non disponible au public' selon la méthodologie de l'EBO

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Des estimations des différences entre l'ensemble des prévisions macroéconomiques originales pour l'exercice fiscal et les résultats réels pour cette année sont présentées, y compris une analyse sur le mode narrative, dans la loi de règlement 2015 publiée

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

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

Answer: d.

Sources: Le rapport de fin d'année est considéré 'non disponible au public' selon la méthodologie de l'EBO

Government Reviewer

Opinion: Agree with Comments

Comments: Il faudrait bien expliquer ce que l'on entend par "intrants" car le terme n'est pas très utilisé dans le vocabulaire budgétaire francophone

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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

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

Answer: d.

Sources: Le rapport de fin d'année est considéré 'non disponible au public' selon la méthodologie de l'EBO

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Voir commentaire. Idem dans la loi de reglement 2015

IBP comment: As defined in Section 1 of this questionnaire, the Year-End Report was published 'late' according to the OBS methodology. Due to this, the document is considered not publicly available and all questions regarding the YER will be scored 'd' (or 'b' for two-choice questions).

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: Il n'y a pas qui sont conçues pour bénéficier directement aux populations les plus pauvres du pays

Comments: Researcher: La politique vise un développement global. La couche vulnérable profitera indirectement de ce développement.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Le dernière version disponible est cette de 2014 dont ci-après un exemplaire PROJET DE LOI PORTANT LOI DE REGLEMENT 2014
http://www.mefb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20ve...

(http://www.mefb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20version%20fran%C3%A7aise.pdf)

Comments: Researcher: Page 76, sur les comptes de commerce incorporant les caisses de retraites les estimations de différences ont été faites. Toutefois, d'autres informations telles que les transferts et subventions, ni les fonds spéciaux destinés aux chefs d'institutions ne sont pas présentées.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: Ce type de document n'existe pas

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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

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

Answer: b. (67)

Sources: Audit de Conformité et de performance dans le Rapport Public 2014 dont le lien est: http://cour-supreme.mg/cour_compte_rapports.php (http://cour-supreme.mg/cour_compte_rapports.php) Puis le Rapport sur La Loi de Règlement dans: http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20... (http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)

Comments: Researcher: Le Rapport public 2014 est une consolidation rattrapages depuis 2011 des résultats de contrôle des finances publiques de conformité et de performance.

Government Reviewer

Opinion: Agree with Comments

Comments: Ici, la question qui se pose est si le rapport sur le projet de loi de règlement est l'équivalent de ce rapport d'audit en question

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: Le Projet de Loi de Règlement (disponible ici : http://www.mfb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20ver... (http://www.mfb.gov.mg/textes_lois/PLR2014/1.PLR%202014%20version%20fran%C3%A7aise.pdf)) n'est pas l'équivalent du rapport d'audit (« Rapport sur le Projet de Loi de Règlement pour 2014 » de la Cour des Comptes, disponible ici : http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20... (http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20%20PLR%202014%20.pdf)), comme précisé dans la Section 1 de ce questionnaire.

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: Pour le contrôle de conformité, notamment le contrôle de régularité, une Chambre de la Cour examine les dépenses de la Paierie générale de l'État (Au niveau du Trésor Public) qui traite près de 80% des dépenses du Budget de l'État.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Le pourcentage de 80% avancé est plausible, mais je n'ai pas d'élément pour le confirmer. Sous cette réserve, je suis d'accord avec la qualification.

Peer Reviewer

Opinion: Not Qualified

IBP comment: The response was changed from 'b' to 'd', because the AR is not considered publicly available (cf. Section 1).

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: La Cour n'a pas audité des fonds extra-budgétaires en 2014.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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 sur le PLR 2014 http://www.mefb.gov.mg/textes_lois/PLR2014/RAPPORTsur%20le%20PLR%202014%20.pdf

Comments: Researcher: Dans ce Rapport une synthèse présente les résultats des différents cadres à traiter suivis des recommandations.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: The response was changed from 'a' to 'b', because the AR is not considered publicly available (cf. Section 1).

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: Aucun rapport justifiant cette initiative

Government Reviewer

Opinion: Agree with Comments

Comments: Est ce que cela doit être impérativement un rapport, ou bien peut-on le substituer avec un atelier / conférence de presse?

Peer Reviewer

Opinion: Agree

Peer 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: Aucun Rapport de cette initiative n'a été présenté

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Il n'existe pas ni d'unité ni d'institution indépendante prévue par le texte pour réaliser des recherches et études spécifiques pour appuyer la formulation ou l'approbation budgétaire.

Comments: Researcher: Mise à jour effectuée

Government Reviewer

Opinion: Agree with Comments

Comments: Dans la ligne directrice, on assimile ces institutions financières indépendantes au bureau parlementaire du budget, et aux conseils fiscaux. Le bureaux parlementaire chargé du Budget ne pose pas de problème car le Parlement en dispose. La notion de "conseils fiscaux" doit être plus définie et illustrée pour plus de précision ou s'il existe d'autres terminologies plus courant pour ce genre d'institution.

Peer Reviewer

Opinion: Agree

Peer 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: Une Institution indépendante de ce genre ne publie pas de telles informations.

Comments: Researcher: Même commentaire que dans les Sources

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Aucune IFI de ce genre n'est prévue pour jouer ce rôle

Comments: Researcher: Voir Sources

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Aucune institution de ce genre procède de cette façon

Comments: Researcher: voir Sources précédentes

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: D'après le Président de la Commission Chargée des Finances de l'Assemblée Nationale (M. ZAFAMILY Constance), lors de son interview par l'équipe enquêteur au mois de septembre 2016 à l'Assemblée Nationale, le débat sur la politique publique ou budgétaire se fait mais non public.

Remarque: Ce débat ne se passe pas avant le dépôt du Projet de budget par l'exécutif, mais pendant la session ordinaire dédiée au vote du budget.

Comments: Researcher: Le caractère Public fait référence à une communication officielle de type conférence de presse ou débat public couvert par les médias.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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: LOLF dans son Art. 46 - Le projet de loi de Finances de l'année, y compris le rapport et les annexes explicatives prévues à l'article 44, est déposé et distribué au plus tard le 30 octobre de l'année qui précède l'année d'exécution du budget. ----- Le projet de loi portant Loi de finances 2017 a été déposé à l'Assemblée Nationale le 28 octobre 2016 -----

Comments: Researcher: Pour le Projet de Loi 2017 on connaîtra incessamment la date exacte du dépôt au parlement dudit projet.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Le budget a été adopté le 25 novembre 2016 par l'Assemblée Nationale <http://www.assemblee-nationale.mg/?odj=%E2%80%A2projet-loi-n...> (<http://www.assemblee-nationale.mg/?odj=%E2%80%A2projet-loi-n0372016-du-26-octobre-2016-portant-loi-finances-2017-adoption>) et le 07 décembre 2016 par le Sénat : 2 sources: <http://www.newsmada.com/2016/12/07/loi-de-finances-apres-le-...> (<http://www.newsmada.com/2016/12/07/loi-de-finances-apres-le-vote-a-lassemblee-nationale-du-projet-de-loi-de-finances-initiale-pour-2017-le->

24-novembre-dernier-le-senat-a-vote-a-lunanimite-a-son-tour-ledit-projet/) <http://www.midi-madagasikara.mg/economie/2016/12/08/loi-de-f...>
(<http://www.midi-madagasikara.mg/economie/2016/12/08/loi-de-finances-2017-votee-a-lunanimite-niveau-senat/>)

Comments: Researcher: le 07 décembre 2016 par le Sénat : 2 sources: <http://www.newsmada.com/2016/12/07/loi-de-finances-apres-le-...>
(<http://www.newsmada.com/2016/12/07/loi-de-finances-apres-le-vote-a-lassemblee-nationale-du-projet-de-loi-de-finances-initiale-pour-2017-le-24-novembre-dernier-le-senat-a-vote-a-lunanimite-a-son-tour-ledit-projet/>) <http://www.midi-madagasikara.mg/economie/2016/12/08/loi-de-f...>
(<http://www.midi-madagasikara.mg/economie/2016/12/08/loi-de-finances-2017-votee-a-lunanimite-niveau-senat/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le budget est toujours voté par le Parlement en décembre de l'année précédent l'exercice concerné.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Budget adopted less than one month in advance of the start of the budget year.

Researcher response: C'est exact, l'Assemblée législative approuve le budget moins d'un mois avant le début de l'année budgétaire et au plus tard au début de l'année budgétaire. J'ai ajustée la réponse de 'c' a 'b'.

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

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

Answer: b. (67)

Sources: Article 47 de la LOLF: Examen par le parlement de la loi de finances Article 48 de la LOLF: Vote de la loi de Finances Art. 49 de la LOLF : Cas de non-adoption du projet de loi de Finances avant la clôture de la session- Si le Parlement n'a pas adopté le projet de loi de Finances avant la clôture de la seconde session, les dispositions du projet peuvent être mises en vigueur par voie d'ordonnance en y incluant un ou plusieurs des amendements adoptés par les deux Assemblées. Tout amendement au projet du budget entraînant un accroissement des dépenses ou une diminution des ressources publiques doit être accompagné d'une proposition d'augmentation de recette ou d'économie équivalente.

Comments: Researcher: CE pouvoir est limité par des contraintes technique (Alinéa 2 de l'Article 49): " Tout amendement au projet du budget entraînant un accroissement des dépenses ou une diminution des ressources publiques doit être accompagné d'une proposition d'augmentation de recette ou d'économie équivalente."

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: Aucun amendement. Budget adopté presque 100% pour la Loi de Finances 2017. Il y avait un long débat pour l'acquisition de voitures 4X4 pour les députés, mais no retenus par les députés eux-mêmes donc non proposé pour amendement.

Comments: Researcher: Aucune proposition d'amendement parlementaire n'a été avancée. Projet de loi pour 2016 adopté presque à l'unanimité.

Government Reviewer**Opinion:** Agree with Comments**Comments:** Pour le PLF 2017, un amendement sur la partie fiscale a été retenu, mais sans incidence sur l'équilibre général du Budget**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Not Qualified**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:** D'après l'interview du Président de la Commission Chargée des Finances au mois de septembre 2016, sa commission a examiné au mois de décembre 2015 le projet de budget de l'exécutif pour l'année 2016, mais aucun rapport à ce sujet n'a été publié.**Comments:** Researcher: Dans la pratique et pour le budget 2017, la commission chargée des finances de l'Assemblée nationale a généralement entre 3 jours à une semaine pour examiner le projet de budget. elle établit un Rapport de commission, soumis à la séance plénière et défendu par le Rapporteur Général et Le Président de la Commission chargée des finances. Toutefois, ce rapport n'est pas publié.**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Aucune note de la grille ne correspond rigoureusement au cas de Madagascar car la Commission chargée des finances de l'Assemblée nationale a bien examiné le projet de budget, mais n'a pas publié son rapport. Je suis d'accord pour la note "c" plutôt que la note "d".**Peer 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: c. (33)**Sources:** Art. 47 de la LOLF: L'Assemblée nationale dispose d'un délai maximum de trente jours à compter du dépôt du projet pour l'examiner en première lecture. Faute de s'être prononcée dans ce délai, elle est censée l'avoir adopté et le projet est transmis au Sénat. Le Sénat dispose, pour la première lecture, d'un délai de quinze jours à compter de la transmission du projet. Et chaque Assemblée dispose d'un délai de cinq jours pour chacune des lectures suivantes. Faute par une Assemblée de s'être prononcée dans le délai imparti, elle est censée avoir émis un vote favorable sur le texte dont elle a été saisie.**Comments:** Researcher: Il existe autant de commissions que le nombre des ministères. Actuellement on récence 31 commissions dont celle de l'éducation nationale et de la santé publique. Le nombre de jour dont elles disposent pour analyser le budget est prescrit dans l'article 47 de la LOLF (délai maximum de 30 jours). Toutefois, pour toutes questions relatives aux budgets, c'est la Commission chargée des finances qui est la plus active. Toutefois, dans la pratique (je pense que c'est le plus important), l'examen des lois des finances au niveau de l'Assemblée Nationale ne dépasse pas ce délai légal.

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** Il existe des commissions sectorielles qui examinent aussi le projet de budget soumis par le Gouvernement, mais leurs rapports ne sont pas publiés.**Peer Reviewer****Opinion:** Not Qualified**Researcher response:** D'accord avec le fait qu'aucun rapport n'est publié, malgré les travaux d'examen. Réponse "c"

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:** Aucun élément ne permet de vérifier au niveau du Corps Législatif d'un comité qui s'est chargé de cette activité**Comments:** Researcher: RAS**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Les rapports trimestriels d'exécution sont en ligne et peuvent être analysés par les parlementaires

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: b. (67)**Sources:** Art. 11 - Respect de l'autorisation parlementaire Les crédits ouverts sont mis à la disposition des ordonnateurs des dépenses qui sont les Chefs d'Institution, les membres du Gouvernement ou toute autre personne nommément désignée par un texte législatif ou réglementaire. Ils ne peuvent être modifiés que par une loi de Finances ou, à titre exceptionnel, en application des dispositions prévues aux articles 19, 20, 21 et 22 ci-dessous.**Comments:** Researcher: voir contenu de la LOLF art 11, 19 à 22. (fichier attaché) Voir également Rapport de la Cour des Comptes en fichier attaché**Government Reviewer****Opinion:** Agree**Peer Reviewer**

Opinion: Agree with Comments

Comments: La note "b" est celle qui correspond le mieux au cas de Madagascar. Toutefois, il importe de préciser que l'Exécutif n'est pas tenu de par la loi d'obtenir l'accord du Parlement avant de procéder aux transferts de crédits entre les ministères. La loi organique lui fait simplement obligation d'en informer les commissions de l'Assemblée et du Sénat chargées des finances et les autres commissions concernées. Il s'agit donc d'une information et non d'une approbation préalable.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: De nombreux virements sont effectués en cours d'année qui sont régularisés par une Loi de finances rectificative

Researcher response: Les dispositions légales de la LOLF permettent de faire "b" (autorisation) et "c" (mouvement de crédit suivi de régularisation), alors je garde "b".

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

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

Answer: c. (33)

Sources: Art. 20 LOLF - Ouverture de crédit en cas d'urgence, décret d'avances En cas d'urgence, des décrets d'avances pris après avis du Bureau Permanent, à défaut de celui des commissions de l'Assemblée nationale et du Sénat chargées des finances, peuvent ouvrir des crédits supplémentaires sans affecter l'équilibre budgétaire défini par la dernière loi de Finances. A cette fin, les décrets d'avances procèdent à l'annulation de crédits ou constatent des recettes supplémentaires. Le montant cumulé des crédits ainsi ouverts ne peut excéder 1% des crédits ouverts par la loi de Finances de l'année.

Comments: Researcher: L'examen de la Loi de Règlement 2014 par la Cour des Comptes a montré des cas de dépassement de crédits, sans aucune approbation préalable du parlement.

Government Reviewer

Opinion: Agree with Comments

Comments: Dans la LOLF, si ces recettes excédentaires conduisent à un réajustement de l'équilibre des finances publiques, une loi de finance rectificative doit être élaborée

Peer Reviewer

Opinion: Agree with Comments

Comments: Le cas échéant, l'Exécutif peut procéder à des ouvertures de crédits supplémentaires par décret d'avance, mais après avis du Bureau des commissions chargées des finances de l'Assemblée nationale et du Sénat. La ratification des modifications est demandée au Parlement dans le plus prochain projet de loi de finances de l'exercice concerné.

Peer 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: Art. 21 de la LOLF – Blocage ou annulation de crédit Les Ministres chargés des Finances et du Budget sont habilités, par arrêté ministériel, à geler ou à annuler les crédits qui deviennent sans objet ou pour toute autre raison après accord du Ministre intéressé. Information en est donnée au Bureau Permanent et à la commission chargée des Finances respectifs de l'Assemblée nationale et du Sénat.

Comments: Researcher: Selon l'article cité dans la source, l'approbation se fait entre l'exécutif (MFB et le Ministère concerné par la réduction). Le Bureau Permanent et la commission chargée des Finances sont seulement informés de cette décision de réduction ou coupe budgétaire.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: c. (33)

Sources: La commission chargée des finances examine le Rapport sur la Loi de Règlement (produit en retard d'ailleurs). Toutefois aucun rapport y afférent n'est produit par ce comité.

Comments: Researcher: Retard de production du Rapport de la Cour des Comptes. Dernier rapport publié est celui de la gestion 2012

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: b.

Sources: Aux termes de l'Article 55 n°4 de la Constitution, Le Président de la République procède, en Conseil des Ministres, aux nominations dans les hauts emplois de l'Etat. Selon l'Article premier de la Loi n° 95-026 du le 28 août 1995 sur les Nominations aux Hauts Emplois de l'Etat, le Président de la République, nomme, en Conseil des Ministres le Président de la Cour des Comptes. Selon l'article 3 de la Loi Organique sur la Cour suprême et les 3 Cours la composant (LOCS)

Comments: Researcher: La Cour des Comptes est membre de l'INTOSAI (Organisation Internationale des Institutions Supérieures de Contrôle des Finances Publiques). Toutefois il n'a pas encore le statut d'une véritable Institution au même titre que les autres Institutions consacrées par la Constitution. Article 3. de la LOCS: La Cour Suprême est dirigée par un Premier Président et un Procureur Général. Le Premier Président est secondé par trois Vice-Présidents qui sont respectivement le Président de la Cour de Cassation, le Président du Conseil d'Etat et le "résident de la Cour des Comptes. Le Procureur Général est secondé par le Procureur Général de la Cour de Cassation, le Commissaire Général de la loi et le Commissaire Général du Trésor Public. Ils sont respectivement nommés par décret pris en Conseil des Ministres sur proposition du Garde des Sceaux, Ministre de la

Justice après consultation du Conseil Supérieur de la Magistrature; les autres membres et les auditeurs sont nommés par décret sur proposition du Garde des Sceaux, Ministre de la Justice.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Voir précédente Sources. D'autres sources: Dans l'état actuel, le Président de la Cour est un Magistrat de l'ordre financier dont la carrière est gérée par le Conseil Supérieur de la Magistrature (CSM). Cependant c'est le Président de la République qui est le Président du CSM et le Ministre de la Justice le Vice Président (Article 2). Voir fichier attaché

Comments: Researcher: Le Président de la Cour des Comptes peut être destitué par décret pris en Conseil des Ministres Cf. article 3 de la LOCS

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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 la Cour des Comptes est inscrit au programme du MINISTERE DE LA JUSTICE (MINJUS). C'est la Direction de Programmation et Suivi Budgétaire dudit Ministère qui propose le budget au Ministère des Finances. Cette situation est illustrée par les crédits alloués (Page 23 de l'annexe TOME2 de la Loi de finances 2017) des juridictions dont les budgets sont gérés par le MINJUS, avec AR 340 millions. Voir fichier attaché (faire une recherche dans le fichier PDF)

Comments: Researcher: Budget inscrit dans la Loi de finances 2017 Annexe TOME 2: Ar 340 millions. Cette somme est insuffisante vu les différentes attributions de la Cour(Audit de conformité, audit financier, audit de performance de tous les organismes publics, travaux d'assistance aux parlements). A titre indicative, cette somme représente seulement 13% du crédit annuel de la Direction Générale de l'Inspection d'Etat et 8% de celui de la Direction Général du Contrôle Financier. Budget annuel de la Cour des Comptes: Loi initiale (2016): 291 millions d'Ariary Loi rectificative(2016): 274 millions, donc en baisse. Inspection Générale de l'Etat (Organe de contrôle rattachés à l'exécutif: Présidence):(Loi initiale 2016) 907 millions d'ariary - Loi rectificative (2016): 1,122 milliards d'ariary, c'est à dire révisé à la hausse.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Article 307 de la LOCS: Sur présentation d'un ordre de mission du Président de la Cour des Comptes, les conseillers rapporteurs peuvent recueillir auprès des administrations ou organismes concernés, tous renseignements nécessaires à leur enquête et obtenir communication de tous documents, y compris, ceux à caractère fiscal. L'ordre de mission délivré qui aura une période de validité limitée, devra spécifier nettement l'objet de l'enquête. A cet effet, les régies du secret professionnel ne sont pas opposables aux Magistrats de la Cour des Comptes, porteur d'un ordre de mission du Président de la Cour des Comptes, ce dernier devant néanmoins en aviser le Chef de département intéressé. Si aucune disposition légale n'interdit la communication d'information et des pièces pouvant éclairer l'instruction des conseillers rapporteurs, celles-ci doivent leur être présentées à leur demande. Le fait de faire obstacle, de quelque façon que ce soit, à l'exercice des pouvoirs attribués au Conseillers rapporteurs de la Cour des Comptes est passible d'amende de 1 million à 10 millions de francs malagasy ou 200.000 à 2.000.000 Ariary prononcées par la Cour des Comptes. Article 308. l'instruction terminée

Comments: Researcher: LOCS: LOI N° 2004-036 relative à l'organisation, aux attributions, au fonctionnement et à la procédure applicable devant la Cour Suprême et les trois Cours la composant

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: De manière régulière non. Mais l'Autorité de Régulation de Marché Public (ARMP) a déjà conduit un contrôle sur la passation de marché de la Cour des Comptes. Le Rapport y afférent n'a pas été communiqué publiquement.

Comments: Researcher: Dans le cadre de la Normalisation des activités de la Cour des Comptes, l'audit en question peut être effectué par un ISC pair.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: Sur les 12 derniers mois aucun membre de la Cour n'a assisté aux débats au sein de la Commission chargée des finances.

Comments: Researcher: Depuis le Changement de la Haute Direction, la Cour essaie de favoriser la relation avec le parlement. Ceci se traduit par exemple par la Présentation devant le Parlement du Premier Rapport Public, rattrapage depuis 2001, la présentation du Guide de lecture du Projet de Loi de Règlement, respectivement au mois de juin et juillet 2016.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: C'est un simple échange de point de vue avec certains opérateurs pour des questions de fiscalité.

Comments: Researcher: Il ne s'agit pas de rencontre officielle; d'ailleurs aucun document ni lien internet ne permet de le confirmer. C'est aussi le cas de la présentation de la perspective du projet de loi 2017 à quelques représentant de l'OSC par le MFB vers le mois de septembre 2016. Il n'y a donc ni audiences publiques ni compte rendus public des réunions. La note "d" est donc attribuée

Government Reviewer

Opinion: Agree with Comments

Comments: La distinction entre la réponse c et d n'est pas très claire

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Etant donné que le Gouvernement engage dans le cadre de la préparation du budget des discussions avec les opérateurs économiques, les conditions pour la note "c" sont remplies.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: 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

Researcher response: Note "c". En effet, j'ai reconnu dans mon premier commentaire qu'il y a un rencontre non formel avec quelques opérateurs économiques.

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: On ne peut pas conclure directement qu'en l'absence de tel mécanisme le gouvernement ne considère pas la population vulnérable. Cela dépend de la politique sociale préalablement élaborée par le gouvernement. Même avec les entrepreneurs, le gouvernement n'est pas obligé de prendre les propositions de ces derniers

Comments: Researcher: Ce qui est sur c'est qu'il n'y a pas un mécanisme officiel permettant aux citoyens d'influencer directement la décision du gouvernement en termes de budget.

Government Reviewer

Opinion: Agree with Comments

Comments: la réponse b n'est pas très claire

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

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

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

- 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: c. (33)

Sources: Annuellement le MFB discute avec le secteur privé des questions sur la fiscalité de l'année budgétaire à préparer

Government Reviewer

Opinion: Agree with Comments

Comments: La réponse b plutôt que c

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All key topics are discussed during meetings with the civil society

Researcher response: Je pense qu'il faut maintenir "c" qu'aucun membre de la société n'a été invité pour la phase préparatoire. La rencontre avec le secteur privé s'intéresse sur la question autour de la fiscalité.

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: Des revues budgétaires sont organisées trimestriellement, sans la participation du grand public.

Government Reviewer

Opinion: Agree with Comments

Comments: même remarque que pour la question 125 et 126

Peer Reviewer

Opinion: Agree

Peer 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: Au regard de la question 128 on ne peut dire que les causes de la population vulnérable ne seraient pas défendues.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: A part la question sur la fiscalité, aucun engagement avec le citoyen n'a été constaté

Comments: Researcher: RAS

Government Reviewer

Opinion: Agree with Comments

Comments: même remarque que les questions précédentes

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: A travers le Budget des citoyens (Budget adopté), l'exécutif fournit des informations sur la formulation et l'exécution ***** Complément d'informations ***** La Société civile dénonce la non transparence budgétaire pour la loi de finances initiale 2016 <http://fr.allafrica.com/stories/201511240636.html> (<http://fr.allafrica.com/stories/201511240636.html>)

Comments: Researcher: ***** Complément Pour 2017 ***** Contradiction de point de vue entre les OSC et le MFB : traduit la non considération par le Gouvernement du point de vue des citoyens et de l'opinion publique. <http://www.lexpressmada.com/blog/actualites/projet-de-loi-de...> (<http://www.lexpressmada.com/blog/actualites/projet-de-loi-des-finances-la-societe-civile-affiche-sa-deception/>) cf. Assainissement : Toutefois, les techniciens du ministère des Finances et du budget soutiennent pour leur part que « le budget reflète bien la politique de l'État /....." »

Government Reviewer

Opinion: Agree with Comments

Comments: Ces informations sont données pendant les consultations durant le processus d'élaboration du budget, mais peuvent être mal communiquées ou mal transmises

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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: Aucun mécanisme n'a été prévu à cet effet de la part du gouvernement

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Pas de mécanisme prévu pour de telle participation

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: a. (100)

Sources: Aucun calendrier n'a été prévu pou cela

Government Reviewer

Opinion: Agree with Comments

Comments: La réponse à ce questionnaire devrait être a car la consultation du public est dans le calendrier budgétaire et que ce calendrier est mis en ligne

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Inclus dans le calendrier de preparation budgetaire.

Researcher response: Réponse "a". Je suis d'accord avec les examinateurs car le problème de calendrier a été déjà discuté, avec réponse favorable, plus haut.

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: Aucun mécanisme officiel de ce type n'a été entendu jusqu'ici

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Etant donné que le MFB rencontre les opérateurs du secteur privé dans le cadre de la préparation du budget sur les questions touchant notamment à la fiscalité, la note serait plutôt "c".

Peer Reviewer

Opinion: Agree

Researcher response: .

IBP comment: IBP agrees with the researcher. This question is asking whether there are any line ministries (other than the MFB) using participation mechanisms. Response 'd'.

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: Aucun mécanisme de ce type n'a été officialisé ni connu jusqu'ici au niveau du Parlement

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Aucun engagement ni participation du public durant ces phases

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Aucun rapport na été publié à ce sujet en raison de l'absence du mécanisme de prise en compte des besoins des citoyens au moment de l'adoption du budget.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Aucun mécanisme de ce type n'a été prévu au niveau du parlement. Qui plus est le Rapport d'audit sur les Loi de Règlement accuse beaucoup de retard et n'offre que peu d'intérêt dans ce genre de contrôle

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: Aucun mécanisme de participation de ce type n'a été prévu au niveau de la Cour des Comptes

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer 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: De même à ce sujet aucun mécanisme de communication public n' a été prévu

Government Reviewer

Opinion: Agree with Comments

Comments: La cour des comptes a récemment publié le "rapport sur la gestion publique 2001 - 2014" mais sa diffusion n'a pas été très renforcée

Peer Reviewer

Opinion: Agree

Peer 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: Aucun mécanisme de ce type n'a été prévu dans le processus d'audit de la Cour des Comptes

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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