

# Open Budget Survey 2019

Questionnaire

Afghanistan

April 2020

# Country Questionnaire: Afghanistan

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:**

The fiscal year of the PBS evaluated in this Open Budget Survey questionnaire is 2019. i.e. December 21, 2018- December 20, 2019

**Source:**

The Pre Budget Statement can be found here: <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

**Comment:**

The PBS 2019 is published late as per the OBS methodology. It was published after the EBP was sent to the parliament. The PBS 2018 is also not published and made available to public. According to the Guidelines on Public Availability of Budget Documents, the most recently released budget document should be assessed for this survey. Therefore, I have selected PBS of the fiscal year 2019.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer: The 2018 EBP is published (with a delay) and made available on the MFPD website [http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper\\_V2-1.pdf](http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper_V2-1.pdf)

Comments: The 2018 EBP is published (with a delay) and made available on the MFPD website

**Government Reviewer**

Opinion: Disagree

Suggested Answer: The PBS year 2019 (will be budget 2020) shouldn't be used in this case because we are assessing year 2018 (2019 budget) and the PBS for 2019 budget was published at least 6 months before the budget was submitted to the Parliament and it was made available for the public. <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

**Researcher Response**

I disagree with the Government reviewer. The PBS used in the OBS 2019 is the fiscal strategy paper for the fiscal year 2019 which should have been published very earlier before the start of the fiscal year i.e in the second half of 2018 as per the standard practices. Saying that, the PBS 2019 is for 2020 is irrelevant. The fiscal year 2020 should have its own fiscal strategy paper which is now published on the website of the MOF. In this survey we assess the PBS for the fiscal year 2019

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

**Answer:**

d. 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

**Source:**

As per our monitoring of the online publication of Key Budget Documents, the PBS is published in mid of December 2019, which is out side the time frame accepted by the OBS methodology.

**Comment:**

The fiscal year in Afghanistan starts from December 21 and lasts till December 20. The National Budget or Executive Budget Proposal was sent to

the Parliament on November 28, 2018. Here is the link: <https://baztab.news/article/831670>

We selected option D because the PBS was published after the Executives Budget Proposal was sent to the parliament. The PBS is published in the mid of December, 2018.

Peer Reviewer

Opinion: Agree

Comments: However the budget is submitted to the parliament on November 6. The law requires the budget to be submitted to parliament to the parliament 45 days prior to the end of fiscal year. The budget document is first submitted to the upper house of the parliament who have 15 days and they review pass this on to the lower house along with their recommendations. I assume the date of 28 November is the date that the budget was submitted to the lowerhouse and not certainly the date the budget was submitted to the parliament.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. 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

Comments: The PBS for 2019 budget was published and made publicly available on April 21, 2018 which was at least 6 months before the budget was submitted to the Parliament. <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

Researcher Response

I disagree with the comment of the Government Reviewer. Yes, the PBS was published but very late in 2018. It was published late after kicking off of the OBS 2019 and when MoF realized the start of the OBS 2019, it published it for the purpose of score. The late publication of the PBS 2019 was also verified through javascript command. Therefore, I keep my response as it is.

IBP Comment

IBP confirms the researcher's decision on the timeliness of the PBS. In addition to Javascript, there is also evidence on the Wayback Archives, which takes screenshots of webpages over time, that shows that the document was not published on the MFPD website as of December 08, 2018 (see <https://web.archive.org/web/20181208134141/http://mfpd.mof.gov.af:80/>) but was published by December 22, 2018 (see <https://web.archive.org/web/2018122210350/http://mfpd.mof.gov.af/>). Based on this evidence, the document is assessed as published late.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

22/12/2018

Source:

The document itself does not contain the date of publication. The date of publication received through email from the Ministry of Finance is April 21, 2018 which is not matched after checking it with other sources.

Comment:

As per our monitoring of the date of publication, the PBS was published late. The date of the publication of PBS was determined through Javascript. The Ministry of Finance may produce and publish the PBS on time in future years. The PBS for the fiscal year 2018 is also not published.

Peer Reviewer

Opinion: Agree

Comments: However on the 2018 PBS it is published (date unknown) on MFPD website [http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper\\_V2-1.pdf](http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper_V2-1.pdf)

Government Reviewer

Opinion: Disagree

Suggested Answer: The PBS for 2019 budget was published and made publicly available on April 21, 2018 which was at least 6 months before the budget was submitted to the Parliament. <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf> The PBS for 2018 was also published online and made publicly available: [http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper\\_V2-1.pdf](http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper_V2-1.pdf)

Researcher Response

Yes, the PBS 2019 was published but very late in 2018 after the OBS 2019 was kicked off and the MOF for the sake of score published it on their website. The PBS late publication was also confirmed through javascript command. I therefore keep my response as it is.

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:

The date of publication of the PBS 2019 was determined through an official email from the Ministry of Finance.

But, the date was tested through Javascript command and it did not match the date send by Ministry of Finance through an email. Also our monitoring of the publication of Key Budget Documents, the document is published late either in late December or in January 2019.

Source:

The PBS can be found here: <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

Comment:

The document itself does not contain the date of publication itself. Our monitoring of the online publication of Key Budget Documents show that the PBS was published late in December, 2018 which according to the OBS methodology is late publication. The date was determined through an official email from the Ministry of Finance.

Peer Reviewer

Opinion:

Government Reviewer

Opinion: Disagree

Suggested Answer: The PBS for 2019 budget was published and made publicly available on April 21, 2018 which was at least 6 months before the budget was submitted to the Parliament. <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

IBP Comment

Thank you for the Government Reviewer's comment. Please see the researcher's response in PBS-2 and PBS-3a.

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 leave this question blank.*

Answer:

<http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

Source:

The website of the Directorate of Macro Fiscal Policy of the Ministry of Finance ([www.mfpd.gov.af](http://www.mfpd.gov.af)). The PBS is produced and published only in English version and not in Dari and Pashto which are the national languages of Afghanistan.

Comment:

The Pre-budget statement is published on the website of the Directorate of Macro Fiscal Policy. It is published as Fiscal Strategy Paper. The PBS is published but it is outside the time frame accepted by OBS methodology as per the Javascript command.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Only the PDF version of the Fiscal Strategy Paper is published in the website of the Macro-Fiscal Policy Directorate. [www.mfpd.mof.gov.af](http://www.mfpd.mof.gov.af)

Comment:

According to the criteria of the Machine readable format shared by the IBP, option c is selected. Since the document is only published in the PDF version and not in machine readable format such as CSV, JASON, and XML, I selected option C.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

The PBS was published by the Ministry of Finance but too late. The link of the PBS is: <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

Comment:

I marked option A because as per our monitoring of publication of Key Budget Documents, the PBS was made available online to public too late. The date sent by the Ministry of Finance is not correct. As per the Javascript command the date of publication of PBS is in January, 2019 which is out side the time-frame accepted by OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

The full title of the Pre Budget Statement 2019 is ( FISCAL STRATEGY PAPER MEDIUM TERM FISCAL FRAMEWORK 2019/1398)

Source:

The source of the fiscal strategy paper is the website of the Directorate of Macro Fiscal Policy of the Ministry of Finance. The link of the pre-budget statement is: <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

Comment:

The Pre-Budget Statement is known as Fiscal Strategy Paper in Afghanistan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

The government has not produced the citizens version of the Pre-Budget Statement.

Comment:

The website of the Macro Fiscal Policy Directorate does not contain the citizens version of the PBS, The government has also not published the Pashto and Dari version of the PBS which are the national languages of Afghanistan.

Peer Reviewer

Opinion: Agree

Government 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:

The fiscal year of the EBP evaluated in this Open Budget Survey questionnaire is 2019: December 21, 2018-December 20,2019

Source:

The EBP is published on the website of the Ministry of Finance: <https://www.budgetmof.gov.af/>

Comment:

According to the IBP guidelines on availability of Key Budget Documents, the most recently released budget documents should be assessed for the Open Budget Survey 2019. Therefore I have chosen the fiscal year 2019 as it is the most recently released budget document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

11/11/2018

Source:

The Ministry of Finance submitted the EBP 2019 to the Parliament on November 11, 2019. Here is the link: <https://8am.af/the-fiscal-year-1398-was-introduced-to-the-senate/>  
The fiscal year in Afghanistan starts on December 21 .

Comment:

The date of EBP submission to the Parliament also matches the date on the website of the Ministry of Finance. Here is the link of the speech of the Ministry of Finance: <http://mof.gov.af/en/news/presentation-of-the-fy-1398-national-budget-to-the-meshrano-jirga>.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The date should read November 2018 (not 201). The actual submission of the EBP to parliament was November 6 (45 days prior to the end of the fiscal year) but the meeting where the upper house requested the Minister of Finance to present the draft was on 11, November 2018.

Government Reviewer

Opinion: Agree

Researcher Response

I choose not to respond to this.

IBP Comment

IBP confirms that the date of publication is correct in the response box (November 11, 2018).

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

The EBP is usually made available to public with less than two months in advance of the budget year. The Ministry of Finance also told this to me.

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Comment:

The Executive's Budget Proposal for the fiscal year 2019 was published on the website of the Ministry of Finance on November 7, 2018. Since the date indicates that the document was uploaded to the website of the Ministry of Finance with time of less than 2 months remaining in the start of the fiscal year. Therefore, I have chosen the option C here

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:  
7/11/2018

Source:  
The date of publication was determined through an official email from the Ministry of Finance.

Comment:  
The date of publication was shared through an email from the Ministry of Finance.

Peer Reviewer  
Opinion: Agree  
Comments: November 7, as stated by the researcher On the previous question.

Government Reviewer  
Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
The date of publication of the EBP was determined through an official email from the Ministry of Finance.

Source:  
It was determined through an official email from the Ministry of Finance.

Comment:  
The EBP was uploaded to the website only three days prior to its introduction to the parliament as per the email from the Ministry of Finance.

Peer Reviewer  
Opinion: I choose not to review this question  
Comments: I do not have access to the email and hence am not able to verify this.

Government Reviewer  
Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:  
Here is the link of the EBP 2019:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Source:

The EBP is published in the website of the General Directorate of the Ministry of Finance. Here is the link of the website:

<https://www.budgetmof.gov.af/>

All files are available here:

<https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/national-budget>

Comment:

The EBP was uploaded and made available to the public on the website of the General Directorate of the Budget of the Ministry of Finance.

1398 Draft National Budget Statements - PDF - (Pashto Version)

Consolidated By Ministry

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Pashto/ConsolodatedMinistry/1398%20Consolodated%20By%20Ministry%20\(Pashto\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Pashto/ConsolodatedMinistry/1398%20Consolodated%20By%20Ministry%20(Pashto).pdf)

Consolidated By Provinces

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Pashto/ConsolodatedProvinces/1398%20Consolodated%20By%20Provinces%20\(Pashto\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Pashto/ConsolodatedProvinces/1398%20Consolodated%20By%20Provinces%20(Pashto).pdf)

Development By Ministry

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Pashto/DevelopmentMinistry/1398%20Development%20By%20Ministry%20\(Pashto\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Pashto/DevelopmentMinistry/1398%20Development%20By%20Ministry%20(Pashto).pdf)

Development by Provinces

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Pashto/DevelopmentProvinces/1398%20Development%20By%20Provinces%20\(Pashto\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Pashto/DevelopmentProvinces/1398%20Development%20By%20Provinces%20(Pashto).pdf)

Operating By Ministry

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Pashto/OperatingMinistry/1398%20Operating%20By%20Ministry%20\(Pashto\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Pashto/OperatingMinistry/1398%20Operating%20By%20Ministry%20(Pashto).pdf)

Operating By Provinces

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/Operatingprovince/1398%20operating%20by%20province%20\(Dair\).xls](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/Operatingprovince/1398%20operating%20by%20province%20(Dair).xls)

1398 Draft National Budget Statements - PDF - (Dari Version)

Consolidated By Ministry

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/%20ConsolidatedMinistry/1398%20Consolodated%20By%20Ministry%20Dari%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/%20ConsolidatedMinistry/1398%20Consolodated%20By%20Ministry%20Dari%20.pdf)

Consolidated By Provinces

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/ConsolidatedProv/1398%20onsolodated%20by%20Province.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/ConsolidatedProv/1398%20onsolodated%20by%20Province.pdf)

Development By Ministry

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/DevelopmentMinistry/1398%20Development%20By%20Ministry%20\(Dair\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/DevelopmentMinistry/1398%20Development%20By%20Ministry%20(Dair).pdf)

Development by Provinces

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/DevelopmentProvince/1398%20Development%20By%20Province%20\(Dair\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/DevelopmentProvince/1398%20Development%20By%20Province%20(Dair).pdf)

Operating By Ministry

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/OperatingMinistry/1398%20operating%20by%20Ministry%20\(Dair\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/OperatingMinistry/1398%20operating%20by%20Ministry%20(Dair).pdf)

Operating By

Provinces[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/Operatingprovince/1398%20Operating%20by%20province%20\(Dair\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/Operatingprovince/1398%20Operating%20by%20province%20(Dair).pdf)

1398 Draft National Budget for Parliament

1398 Draft National Budget - Pashto

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Pashto%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Pashto%20Version).pdf)

1398 Draft National Budget - Dari

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

The Ministry of Finance has broken down and published various component of the National Budget on the Budget website in excel form

Here are the links of the document published by the MoF in excel form:

<https://bit.ly/2DlIXi7> , <https://bit.ly/2RUahSh> , <https://bit.ly/2G98zFr> , <https://bit.ly/2sUKg6n> , <https://bit.ly/2B9PX4Y> , <https://bit.ly/2G8sNzg>

Comment:

All the data related to National Budget is not consolidated in one document and published in xlsx or machine readable version. As per my communication with the Ministry of Finance, they have broken down the National Budget in to several components and published them in machine readable version or xlsx version.

Since some of the data is available in machine readable format, therefore, I have selected option b here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: All of the numerical data are available in a machine readable format. Researcher's comment about the files broken down into separate files is not accepted because the budget document itself is compiled in one single file of Word or PDF and it is not possible for numerical data.

Therefore, Ministry of Finance has shared ALL data related to EBP in Excel files which is machine readable. Links are already shared by the researcher.

Researcher Response

Yes, the data is published in excel files. The data contains the consolidated, operational and development budget but the data in COFOG, and ECON classification is missing. Therefore, I retain my score.

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

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

The Executives Budget Proposal is published on the website of the Directorate General of the Budget of the Ministry of Finance. Here is the link: [https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

The PFM law of Afghanistan requires to send the budget to the Parliament for the review with no less than 45 days prior to the start of the fiscal year.

Comment:

Since the EBP was made publicly available, therefore, I have selected option E here. .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

The full title of the EBP is written in Dari (بودجه ملی سال مالی 1398). The translation is National Budget Fiscal Year 2019. The EBP is also published in Pashto language. The document also contains some supporting documents explaining different components of the EBP.

Source:

Here is the link of the EBP 2019 uploaded in the website of the Budget website:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Pashto%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Pashto%20Version).pdf)

Other supporting documents include with the titles: 2019 National Budget Statements (PDF and Excel). Here are the links of some of the supporting documents:

1398 Draft National Budget Statements - PDF - (Pashto Version)  
Consolidated By Ministry

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Pashto/ConsolodatedMinistry/1398%20Consolodated%20By%20Ministry%20\(Pashto\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Pashto/ConsolodatedMinistry/1398%20Consolodated%20By%20Ministry%20(Pashto).pdf)  
Consolidated By Provinces  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Pashto/ConsolodatedProvinces/1398%20Consolodated%20By%20Provinces%20\(Pashto\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Pashto/ConsolodatedProvinces/1398%20Consolodated%20By%20Provinces%20(Pashto).pdf)  
Development By Ministry  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Pashto/DevelopmentMinistry/1398%20Development%20By%20Ministry%20\(Pashto\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Pashto/DevelopmentMinistry/1398%20Development%20By%20Ministry%20(Pashto).pdf)  
Development by Provinces  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Pashto/DevelopmentProvinces/1398%20Development%20By%20Provinces%20\(Pashto\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Pashto/DevelopmentProvinces/1398%20Development%20By%20Provinces%20(Pashto).pdf)  
Operating By Ministry  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Pashto/OperatingMinistry/1398%20Operating%20By%20Ministry%20\(Pashto\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Pashto/OperatingMinistry/1398%20Operating%20By%20Ministry%20(Pashto).pdf)  
Operating By Provinces  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/Operatingprovince/1398%20operating%20by%20province%20\(Dair\).xls](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/Operatingprovince/1398%20operating%20by%20province%20(Dair).xls)

#### 1398 Draft National Budget Statements - PDF - (Dari Version)

Consolidated By Ministry  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/%20ConsolidatedMinistry/1398%20Consolodated%20By%20Ministry%20Dari%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/%20ConsolidatedMinistry/1398%20Consolodated%20By%20Ministry%20Dari%20.pdf)  
Consolidated By Provinces  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/ConsolidatedProv/1398%20onsolodated%20by%20Province.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/ConsolidatedProv/1398%20onsolodated%20by%20Province.pdf)  
Development By Ministry  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/DevelopmentMinistry/1398%20Development%20By%20Ministry%20\(Dair\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/DevelopmentMinistry/1398%20Development%20By%20Ministry%20(Dair).pdf)  
Development by Provinces  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/DevelopmentProvince/1398%20Development%20By%20Province%20\(Dair\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/DevelopmentProvince/1398%20Development%20By%20Province%20(Dair).pdf)  
Operating By Ministry  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/OperatingMinistry/1398%20operating%20By%20Ministry%20\(Dair\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/OperatingMinistry/1398%20operating%20By%20Ministry%20(Dair).pdf)  
Operating By Provinces  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/Operatingprovince/1398%20operating%20by%20province%20\(Dair\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/Operatingprovince/1398%20operating%20by%20province%20(Dair).pdf)

#### 1398 Draft National Budget for Parliament

1398 Draft National Budget - Pashto  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Pashto%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Pashto%20Version).pdf)  
1398 Draft National Budget - Dari  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

#### Comment:

The full titles of the Supporting documents are as follows:

Consolidate by Ministry  
Consolidated by Provinces  
Development by Ministry  
Development by Provinces  
Operating by Ministry  
Operating by Provinces

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the*

executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

b. No

Source:

The government did not produce the citizens version of the Executives Budget proposal.

Comment:

As per the information shared by the Ministry of Finance, the government produces the Citizens version only for the Enacted Budget. Since it has not produced the citizens version for the EBP 2019, therefore, I have selected option B for the above question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

The fiscal year of the EB evaluated in the Open Budget Survey questionnaire is 2018. i.e. December 21, 2017-December 20, 2018 The fiscal year of the EB evaluated in this Open Budget Survey questionnaire is 2018. i.e. December 21, 2018-December 20, 2018.

Source:

The EB for the fiscal year 2018 can be found via this link:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Final%201397%20National%20Budget%20-%20approved%20\(Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Final%201397%20National%20Budget%20-%20approved%20(Final).pdf)

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Compressed%201397%20National%20Budget-Decree%20\(Final-Pashto%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Compressed%201397%20National%20Budget-Decree%20(Final-Pashto%20Version).pdf)

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Compressed%201397%20National%20Budget-Decree%20\(Final-Dari%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Compressed%201397%20National%20Budget-Decree%20(Final-Dari%20Version).pdf)

Comment:

According to OBS 2019 guidelines on Public Availability of Key Budget documents, the most recently released budget document should be selected. Therefore, I have selected the fiscal year 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

17/1/2018

Source:

The legislature approved the National Budget on January 17, 2018. Here is the link of the news indicating the approval of the National Budget by the legislature: <https://www.tolonews.com/business/mps-approve-new-fiscal-year%E2%80%99s-budget>  
<https://www.bbc.com/pashto/afghanistan-42714204>

Comment:

The date also matches the Ministry of Finance claim regarding the legislature approval of National Budget. Here is the link from the website of the Ministry of Finance stating the MPs approval of the National Budget 2018: <http://mof.gov.af/en/news/wolesi-jirga-approves-the-fy-1397-national-budget-2>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

Answer:

a. Two weeks or less after the budget has been enacted

Source:

The link of the Enacted Budget 2018 can be found here:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20-%20Binder%20-%20Pashto.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20-%20Binder%20-%20Pashto.pdf)

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20binder%20-%20Dari.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20binder%20-%20Dari.pdf)

Comment:

These documents were published on January 30, 2018 on the Budget Directorate website of the Ministry of Finance. The public availability of EB was determined through an email from the Ministry of Finance.

There are two types of EB published in the website of the Ministry of Finance. But, according to the Ministry of Finance, we should consider the documents under approved National Budget section as Enacted Budget. I have pasted the links of those documents in the source box

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not*

*published or not produced, leave this question blank.*

Answer:  
22/1/2018

Source:  
The Enacted Budget 2018 can be found here:  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20binder%20-%20Dari.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20binder%20-%20Dari.pdf)

Comment:  
As per the email from the Ministry of Finance, the date was chosen as January 22, 2018. There are two types of EB published in the Ministry of Finance. But as per my communication with the Ministry of Finance, the document under the approved National Budget should be considered as the EB 2018.

The other EB with Final version title are published comparatively late

Peer Reviewer

Opinion: I choose not to review this question

Comments: Not privy to the communication between the MoF and the researcher on the dates

Government 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:  
The date of publication of the EB 2018 was determined through an official email from the Ministry of Finance. The date is shown as January 22, 2018.

Source:  
The Enacted Budget is uploaded on the Directorate General of Budget website (<https://www.budgetmof.gov.af/>)  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20binder%20-%20Dari.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20binder%20-%20Dari.pdf)  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20-%20Binder%20-%20Pashto.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20-%20Binder%20-%20Pashto.pdf)

Comment:  
The date of publication was determined through an official email from the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 leave this question blank.*

Answer:  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20binder%20-%20Dari.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20binder%20-%20Dari.pdf)

Source:

The Enacted Budget is published on the website : (<https://www.budgetmof.gov.af/>)

Comment:

The government has published Dari and Pashto version of the Enacted Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

The approved National Budget 2018 of both Pashto and Dari version are published in xlsx format. The file is named as Excel-Tables. The English version of the National Budget is not published in the machine readable format. The email from the MoF confirms that the EB is published in the machine readable format pointing to these xlsx files

. Here are the links of the EB Pashto and Dari versions in xlsx format:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20PashtoTables.xls](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20PashtoTables.xls)

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20Dari%20Tables.xls](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20Dari%20Tables.xls)

Comment:

Since the whole National Budget document is not published in machine readable format, therefore, I have selected option b here.

The answer is changed from the last survey because this year some of the data of the EB is published in machine readable format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: I disagree- I suggest (a) All of the numerical data are available in a machine readable format. The link for Dari and Pashtu tables are as follows: [http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20Dari%20Tables.xls](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20Dari%20Tables.xls)

[http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20PashtoTables.xls](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20PashtoTables.xls) English version is not priority for the government and people because the national languages are Pashtu and Dari.

Researcher Response

Yes, most of the data is published in available in machine readable format. The ECON classification and some dis-aggregated information about the individual sources of revenue is not presented and therefore since the data lacks the mentioned information, I have therefore selected option b and retain my answer

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

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see*

Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The EB 2018 was publicly available. Here is the link of the EB 2018:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20binder%20-%20Dari.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20binder%20-%20Dari.pdf)

Comment:

Since the EB 2018 was publicly available and according to the OBS 2019 guide on questionnaire, I have selected option E here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

The full title of the Enacted Budget 2018 is (National Budget Fiscal Year 1397)

Source:

The Enacted Budget for the fiscal year 2018 can be found via link:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/12.38%20binder%20-%20Dari.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/12.38%20binder%20-%20Dari.pdf)

Comment:

The title of the EB is copied from the Enacted Budget published on the website of the Ministry of Finance . The EB published in Dari and English do not contain the titles. Other final version of National Budget has the titles, and the titles are copied from there..

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

a. Yes

Source:

The citizens version of the EB 2018 is published on the Budget Directorate website of the Ministry of Finance. It is published in all three languages. Here are the links of the EB 2018:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf)

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20Dari%20Citizen%20budget.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20Dari%20Citizen%20budget.pdf)

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20Dari%20Citizen%20budget.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20Dari%20Citizen%20budget.pdf)

Comment:

Since the citizens version of the EB 2019 is uploaded on the Budget website. Therefore I have selected option a here. The citizen version of EB was published on March 20, 2018

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

Answer:

The fiscal year of the CB evaluated in this Open Budget Survey questionnaire is 2018. i.e. December 21, 2017-December 20, 2018

Source:

The Citizen Budget 2018 can be found here:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf)

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf)

Comment:

Sine the IBP Guidelines on public availability of Key Budget Documents show to select the most recently released CB for the OBS 2019, therefore, I have selected the fiscal year 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

Answer:

e. Not applicable (the document is publicly available)

Source:

The CB for the EB 2018 is published on the website of the Budget Directorate of the Ministry of Finance. Here is the link of the EB 2018:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf)

Comment:

The CB was published only for the EB in 2018. Since the document is publicly available, therefore, I have selected option E here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*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 Budget is produced and its dates of publication.*

Answer:

19/3/2018

Source:

The CB was produced only for EB in 2018. Here is the link of the CB:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf)

The document itself does not contain the date of publication. An email from the Ministry of Finance confirms the date of publication of the Ministry of Finance.

Comment:

The date was determined through an official email from the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The date of publication of the CB was determined through an official email from the Ministry of Finance.

Source:

The CB for the fiscal year 2018 was published in all three languages. Here is the link of English version of the CB:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf)

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20Dari%20Citizen%20budget.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20Dari%20Citizen%20budget.pdf)

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20Pashto%20Citizen%20budget.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20Pashto%20Citizen%20budget.pdf)

Comment:

The date of the publication of the CB was determined via an official email from the Ministry of Finance.

Peer Reviewer

Opinion: I choose not to review this question

Comments: not privy to the email communication between the researcher and MoF staff

Government Reviewer

Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*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 Budget is produced and its URL or weblink.*

Answer:

Here is the link of the CB

2018:[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf)

Source:

The CB 2018 is published in all three languages on the Budget Directorate website of the Ministry of Finance.

Comment:

The CB 2018 was published on the Budget Directorate of the MoF and therefore I have pasted the link of the CB in the response box.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:

The full title of the CB is (National Budget-A simplified version of National Budget)

Source:

Here is the link of the CB 2018:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf)

Comment:

The title of the CB is copied from the Ministry of Finance where it is published.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:

The CB is produced only for the EB and is made publicly available at the <https://www.budgetmof.gov.af/> website. Here is the link of the CB:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf)

Source:

The CB 2018 is made publicly available at the (<https://www.budgetmof.gov.af/>).

Comment:

The Ministry of Finance produces CB only for EB. Therefore,

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

The fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire is 2018 . i.e. December 21, 2017-December, 20. 2018

Source:

The MoF produces two types of routine IYRs which are: Monthly Fiscal Bulletins, and Quarterly Fiscal Bulletins. Here is the link of those reports:

Monthly Fiscal Bulletin: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf)

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf)

Quarterly Fiscal Bulletin:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397%20Quarter%203%20%20Fiscal%20Bulletin%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397%20Quarter%203%20%20Fiscal%20Bulletin%20.pdf)

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397\\_Quarter\\_2\\_\\_Fiscal\\_Bulletin.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397_Quarter_2__Fiscal_Bulletin.pdf)

Comment:

The Ministry of Finance publishes monthly and quarterly IYRs. The Monthly IYRs are made available to public - the Quarterly reports are published late.

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Fiscal bulletins are not the only reports to be considered as In-Year Reports. As per the OBS guidelines the IYRs provides details on actual expenditure by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure. In some countries, the administrative units issue the reports individually, while in other countries the information is consolidated into one report, which is typically issued by the Treasury. In this case budget department provides weekly execution reports that provides above details and can be considered as regular In-Year Reports. Links are as follows: [http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 16-03-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2016-03-2019.xls) [http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 24-02-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2024-02-2019.xls)

[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-11-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2024-11-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 18-11-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2018-11-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 13-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2013-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2029-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 17-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2017-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 10-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2010-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2026-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 11-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2011-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 04-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2004-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 28-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2028-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 22-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2022-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2014-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 30-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2030-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 09-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2009-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 02-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2002-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2026-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 19-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2019-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 12-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2012-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 08-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2008-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2029-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 21-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2021-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2014-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 31-03-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2031-03-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-03-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2024-03-2018.xls)

IBP Comment

Thank you to the government reviewer for sending these links to the weekly execution reports. Because the weekly reports have limited expenditure information, and no narrative, previously they were not considered as in-year reports. However, as Afghanistan also releases quarterly reports, as cited by the researcher, that do qualify as IYRs, then these weekly execution reports can be considered as supporting documents. The timeliness of the weekly reports will be considered during the same fiscal year as the main IYRs.

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

a. At least every month, and within one month of the period covered

Source:

The Ministry of Finance publishes both Monthly and Quarterly Fiscal Bulletins.

Monthly Fiscal Bulletin

Month 12: Not published yet

Month 11: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) (December 30, 2018) ,

Month 10: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf) (November 18, 2018) ,  
Month 9: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) (October 31, 2018),  
Month 8: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) (November 03, 2018),  
Month 7: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%207.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%207.pdf) (August 18, 2018),  
Month 6: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) (August 18, 2018),  
Month 5: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) (July 10, 2018) ,  
Month 4: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf) (July 10, 2018),  
Month 3: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) (July 10, 2018) Month 2: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) (August 8, 2018)

Quarterly Fiscal Bulletin - Considered published late for this OBS

Quarter 3:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397%20Quarter%203%20%20Fiscal%20Bulletin%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397%20Quarter%203%20%20Fiscal%20Bulletin%20.pdf) (November 17, 2018), Quarter 2:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397\\_Quarter\\_2\\_Fiscal\\_Bulletin.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397_Quarter_2_Fiscal_Bulletin.pdf) (November 03, 2018), Quarter 1:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397%20Quarter%201%20Fiscal%20Bulletin%20English.p df](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397%20Quarter%201%20Fiscal%20Bulletin%20English.p df) (August 18, 2018)

Comment:

I have chosen the option C here because the monthly IYRs are released with in three months of the period covered.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. At least every month, and within one month of the period covered

Comments: Fiscal bulletins are not the only reports to be considered as In-Year Reports. As per the OBS guidelines the IYRs provides details on actual expenditure by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure. In some countries, the administrative units issue the reports individually, while in other countries the information is consolidated into one report, which is typically issued by the Treasury. In this case budget department provides weekly execution reports that provides above details and can be considered as regular In-Year Reports. Links are as follows: <http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 16-03-2019.xls> <http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-02-2019.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-11-2018 .xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 18-11-2018 .xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-10-2018 .xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 13-10-2018 .xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-10-2018 .xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-09-2018 .xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-09-2018 .xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 17-09-2018 .xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 10-09-2018 .xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-08-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 11-08-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 04-08-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 28-07-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 22-07-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-07-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-07-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 30-06-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-06-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 09-06-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 02-06-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-05-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 19-05-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 12-05-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 08-05-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-04-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Copy of Execution Report 21-04-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-04-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-04-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 31-03-2018.xls>

<http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-03-2018.xls>

#### Researcher Response

The links of the execution reports provided by the Government Reviewer cannot be qualified as the IYRs. They do not contain enough details and narrative data about the fiscal year going on. As per the OBS requirements, the execution reports do not qualify as IYRs. Therefore, I keep my response.

#### IBP Comment

Thank you to the government reviewer for sending these links to the weekly execution reports. As the researcher states, because the weekly reports have limited expenditure information, and no narrative, previously they were not considered as in-year reports. However, as Afghanistan also releases quarterly reports, as cited by the researcher, that do qualify as IYRs, then these weekly execution reports can be considered as supporting documents. Based on the availability of reports that were released in 2018, there were weekly reports released within 1-2 weeks of the reporting period for at last nine months during the year (using the links cited by the researcher and checking the website). For that reason, the score for this question is revised from C to A.

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.*

*Note that the date of publication is not necessarily the same date that is printed on the document. 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 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

#### Answer:

The Ministry of Finance publishes both Monthly and Quarterly Fiscal Bulletins.

#### Monthly Fiscal Bulletin

Month 12: Not published yet

Month 11: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) (December 30, 2018) ,

Month 10: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf) (November 18, 2018) ,

Month 9: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) (October 31, 2018),

Month 8: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) (November 03, 2018),

Month 7: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%207.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%207.pdf) (August 18, 2018),

Month 6: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) (August 18, 2018),

Month 5: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) (July 10, 2018) ,

Month 4: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf) (July 10, 2018),

Month 3: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) (July 10, 2018) Month 2: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) (August 8, 2018)

#### Quarterly Fiscal Bulletin

Quarter 3:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397%20Quarter%203%20%20Fiscal%20Bulletin%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397%20Quarter%203%20%20Fiscal%20Bulletin%20.pdf) (November 17, 2018), Quarter 2:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397\\_Quarter\\_2\\_\\_Fiscal\\_Bulletin.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397_Quarter_2__Fiscal_Bulletin.pdf) (November 03, 2018),

Quarter 1:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397%20Quarter%201%20Fiscal%20Bulletin%20English.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397%20Quarter%201%20Fiscal%20Bulletin%20English.pdf) (August 18, 2018)

#### Source:

The IYRs are published on the website of the Ministry of Finance. Here is the source of these documents: <http://mfpd.mof.gov.af/> on the page <https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>

Monthly Fiscal Bulletin 11 refers to the period October 21-November 20, 2018. The date of publication as per the email received from the Ministry of Finance and Javascript command is December 30, 2018. Here is the link:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) (As per the OBS methodology, the document is considered to be published on time).

Monthly Fiscal Bulletin 10 refers to the period September 21-October 20, 2018. The date of publication as per the email from the MoF and Javascript command is November 18, 2018. Here is the link:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf) (On time)

Monthly Fiscal Bulletin 9 refers to the period August 21-September 20, 2018. The date of publication as per the email from the MoF and Javascript command is October 31, 2018. Here is the link: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) (On time)

Monthly Fiscal Bulletin 8 refers to the period July 21-August 20, 2018. The date of publication as per the email received from the Ministry of Finance is October 15, 2018 but as per the Javascript command the date of publication is November 03, 2018. Here is the link of the document: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) (On time)

Monthly Fiscal Bulletin 7 refers to the period June 21-July 20, 2018. The date of publication as per the email received from the Ministry of Finance and Javascript command is August 18, 2018. Here is the link of the document: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%207.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%207.pdf) (On time)

Monthly Fiscal Bulletin 6 refers to the period May 21-June 20, 2018. The date of publication as per the email received from the Ministry of Finance is July 20, 2018 but as per the Javascript command the date of publication is August 18, 2018. Here is the link: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) (On time)

Monthly Fiscal Bulletin 5 refers to the period April 21-May 20, 2018: The date of publication as per the email received from the Ministry of Finance is June 22, 2019 but as per the Javascript command the date of publication is July 10, 2018. The link of the document is: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) (On time)

Monthly Fiscal Bulletin 4 refers to the period March 21-April 20, 2018: The date of publication as per the email received from the Ministry of Finance is May 17, 2018, but as per the Javascript command, the date of publication is July 10, 2018. Link of the document: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf) (On time).

Monthly Fiscal Bulletin 3 refers to the period February 21-March 20, 2018: As per the Javascript command, the date of publication is July 10, 2018. Link of the document: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) (Published Late).

Monthly Fiscal Bulletin 2 refers to the period January 21-February 20, 2018: As per the Javascript command, the date of publication is August 18, 2018. Link of the document: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf) (Published Late).

Monthly Fiscal Bulletin 1 refers to the period December 21-January 20, 2018: This document is not published.

Monthly Fiscal Bulletin 12 from the Year 1396 refers to the period of November 21 – December 20. As per the Javascript command, the document was published on February 13, 2018. Link to the document [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/1396-Monthly%20Fiscal%20Bulletin%2012.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/1396-Monthly%20Fiscal%20Bulletin%2012.pdf) (On time)

For the Quarterly Reports: Since only one of the last four quarterly reports was published on-time as per OBS methodology, this document is considered late and none of the information in the quarterly reports will be assessed in the IYR questions.

Quarterly Fiscal Bulletin Quarterly Fiscal Bulletin 3 refers to period June 21-September 20 2018. The date of publication as per the email from the Ministry of Finance is October 15, 2018, but as per the Javascript command the date of publication is verified as November 17, 2018. Here is the link of the document: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397%20Quarter%203%20%20Fiscal%20Bulletin%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397%20Quarter%203%20%20Fiscal%20Bulletin%20.pdf) (As per the OBS methodology, the document is considered to be published on time)

Quarterly Fiscal Bulletin 2 refers to the period of March 21-June 20 2018. As per the email from the Ministry of Finance, the document is published on July 29, 2018, but as per the Javascript command, the document is published on November 3, 2018. Here is the link of the document: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397\\_Quarter\\_2\\_\\_Fiscal\\_Bulletin.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397_Quarter_2__Fiscal_Bulletin.pdf) (As per the OBS methodology, the document is considered not to be published on time).

Quarterly Fiscal Bulletin 1 refers to the period December 21-March 20, 2018. The date of publication as per the email received from the Ministry of Finance is May 4, 2018. In the Internet Archives, however, the document was not published as of June 30: <https://web.archive.org/web/20180630062556/http://www.budgetmof.gov.af:80/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>. As confirmed via Javascript, it was published on August 18, 2018. Here is the link: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397%20Quarter%201%20Fiscal%20Bulletin%20English.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397%20Quarter%201%20Fiscal%20Bulletin%20English.pdf) (As per the OBS methodology, the document is considered to be published late).

#### Comment:

The evidence for the date of publication of IYRs is an email received from the Ministry of Finance but they were also verified through Javascript command.

#### Peer Reviewer

Opinion: I choose not to review this question

Comments: not privy to the email communication between the researcher and MoF staff

#### Government Reviewer

Opinion: Disagree

Suggested Answer: Fiscal bulletins are not the only reports to be considered as In-Year Reports. As per the OBS guidelines the IYRs provides details on actual expenditure by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure. In some countries, the administrative units issue the reports individually, while in other countries the information is consolidated into one report, which is typically issued by the Treasury. In this case budget department provides weekly execution reports that provides above details and can be considered as regular In-Year Reports. Links and date of publish are as follows:

[http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 16-03-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2016-03-2019.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 24-02-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2024-02-2019.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-11-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2024-11-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 18-11-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2018-11-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 13-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2013-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2029-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 17-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2017-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 10-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2010-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2026-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 11-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2011-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 04-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2004-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 28-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2028-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 22-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2022-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2014-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 30-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2030-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 09-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2009-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 02-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2002-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2026-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 19-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2019-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 12-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2012-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 08-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2008-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2029-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 21-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2021-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2014-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 31-03-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2031-03-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-03-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2024-03-2018.xls)

#### Researcher Response

The links of the execution reports provided by the Government Reviewer cannot be qualified as the IYRs. They do not contain enough details and narrative data about the fiscal year going on. As per the OBS requirements, the execution reports do not qualify as IYRs. Therefore, I keep my response.

#### IBP Comment

Thank you to the government reviewer. See response in IYRs-1 and IYRs-2. Based on the information available on the website, the following publication dates are noted for the weekly reports: Reporting Period Report Posting Date 3/4/2018 Execution Report 04-..> 4/15/2018 3/10/2018 Execution Report 10-..> 4/15/2018 3/17/2018 Execution Report 17-..> 4/15/2018 3/24/2018 Execution Report 24-..> 4/15/2018 3/31/2018 Execution Report 31-..> 4/15/2018 4/7/2018 Execution Report 07-..> 4/8/2018 4/14/2018 Execution Report 14-..> 4/14/2018 4/21/2018 Copy of Execution Re..> 4/21/2018 4/29/2018 Execution Report 29-..> 5/15/2018 5/8/2018 Execution Report 08-..> 5/15/2018 5/12/2018 Execution Report 12-..> 5/15/2018 5/19/2018 Execution Report 19-..> 5/20/2018 5/26/2018 Execution Report 26-..> 5/26/2018 6/2/2018 Execution Report 02-..> 6/3/2018 6/9/2018 Execution Report 09-..> 6/9/2018 6/23/2018 Execution Report 23-..> 6/24/2018 6/30/2018 Execution Report 30-..> 7/1/2018 7/7/2018 Execution Report 07-..> 7/7/2018 7/14/2018 Execution Report 14-..> 7/14/2018 7/22/2018 Execution Report 22-..> 7/22/2018 7/27/2018 Execution Report 28-..> 7/28/2018 8/4/2018 Execution Report 04-..> 8/11/2018 8/11/2018 Execution Report 11-..> 8/11/2018 8/26/2018 Execution Report 26-..> 8/27/2018 9/10/2018 Execution Report 10-..> 9/10/2018 9/17/2018 Execution Report 17-..> 9/17/2018 9/23/2018 Execution Report 23-..> 9/24/2018 9/29/2018 Execution Report 29-..> 10/1/2018 10/7/2018 Execution Report 07-..> 10/7/2018 10/13/2018 Execution Report 13-..> 10/13/2018 10/23/2018 Execution Report 23-..> 10/23/2018 11/18/2018 Execution Report 18-..> 11/17/2018 11/24/2018 Execution Report 24-..> 11/24/2018

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:

The date of publication was determined via Javascript. The date of publication was determined via Javascript.

#### Source:

The source for determining the date of publication of the IYRs was an email from the Ministry of Finance and the Javascript command.

#### Comment:

The publication dates can not be found on the website of the Ministry of Finance,. The date of publication was determined through an official email from the Ministry of Finance.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: You can run JavaScript to confirm the date of publication for the below reports: Although the date of publication is mentioned:

[http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 16-03-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2016-03-2019.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 24-02-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2024-02-2019.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-11-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2024-11-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 18-11-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2018-11-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 13-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2013-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2029-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 17-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2017-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 10-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2010-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2026-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 11-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2011-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 04-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2004-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 28-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2028-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 22-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2022-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2014-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 30-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2030-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 09-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2009-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 02-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2002-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2026-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 19-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2019-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 12-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2012-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 08-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2008-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2029-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Copy of Execution Report 21-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Copy%20of%20Execution%20Report%2021-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2014-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 31-03-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2031-03-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-03-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2024-03-2018.xls)

#### Researcher Response

The links of the execution reports provided by the Government Reviewer cannot be qualified as the IYRs. They do not contain enough details and narrative data about the fiscal year going on. As per the OBS requirements, the execution reports do not qualify as IYRs. Therefore, I keep my response.

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.*

*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.*

*If the document is not published at all, researchers should leave this question blank.*

#### Answer:

Month 11: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) (December 30, 2018)  
Month 11: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) (December 30, 2018)

#### Source:

The source for the IYRs is <http://mfpd.mof.gov.af/>

#### Comment:

The URLs for the IYRs published are taken from the websites of the Ministry of Finance.

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Along with the links provided by the researcher, please refer to the below links for the actual regular IYRs published by MOF on a weekly basis: [http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 16-03-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2016-03-2019.xls)

[http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 24-02-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2024-02-2019.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-11-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2024-11-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 18-11-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2018-11-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-10-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 13-10-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2013-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-10-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-09-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2029-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-09-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 17-09-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2017-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 10-09-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2010-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2026-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 11-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2011-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 04-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2004-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 28-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2028-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 22-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2022-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2014-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 30-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2030-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 09-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2009-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 02-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2002-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2026-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 19-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2019-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 12-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2012-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 08-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2008-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2029-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 21-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2021-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2014-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 31-03-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2031-03-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-03-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2024-03-2018.xls)

Researcher Response

The links of the execution reports provided by the Government Reviewer cannot be qualified as the IYRs. They do not contain enough details and narrative data about the fiscal year going on. As per the OBS requirements, the execution reports do not qualify as IYRs. Therefore, I keep my response.

IBP Comment

Thank you to the government reviewer for confirming these weekly reports. The links are noted and can be included as supporting documents.

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.*

Answer:

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

Source:

The machine readable format of the data contained in IYRs is not available. Both the websites of Budget Directorate and Macro Fiscal Policy Directorate only contains the PDF version of IYRs and not the excel or any other machine readable format of the IYRs.

Comment:

Since the IYRs are not available in machine readable format, therefore, I have chosen option c here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: All reports are published in Excel files and are machine readable. Please refer to the following links:

[http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 16-03-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2016-03-2019.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 24-02-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2024-02-2019.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-11-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2024-11-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 18-11-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2018-11-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 13-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2013-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-10-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-10-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2029-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 17-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2017-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 10-09-2018 .xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2010-09-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2026-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 11-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2011-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 04-08-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2004-08-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 28-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2028-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 22-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2022-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2014-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-07-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-07-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 30-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2030-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 23-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2023-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 09-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2009-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 02-06-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2002-06-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 26-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2026-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 19-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2019-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 12-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2012-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 08-05-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2008-05-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 29-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2029-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 21-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2021-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 14-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2014-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 07-04-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2007-04-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 31-03-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2031-03-2018.xls)  
[http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution Report 24-03-2018.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1397Report/Execution%20Report%2024-03-2018.xls)

Researcher Response

The links of the execution reports provided by the Government Reviewer cannot be qualified as the IYRs. They do not contain enough details and narrative data about the fiscal year going on. As per the OBS requirements, the execution reports do not qualify as IYRs. Therefore, I keep my response.

IBP Comment

Thank you to the government reviewer for these links. As there are full IYRs released, as assessed during this OBS research period, then the weekly reports can be considered supporting IYR documents. See response to IYRs-1 and IYRs-2. As the weekly reports, however, do not cover all of the information in the full version of the IYR (published as PDFs) even considering the XLSX data available in the weekly reports the response to this question is revised from C to B.

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

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Ministry of Finance produces two types of IYRs. i.e. Monthly and Quarterly Fiscal Bulletins.

The monthly reports are published on time, while the quarterly reports are published late.

Monthly Fiscal Bulletin (Dari)

Monthly Fiscal Bulletin 11 refers to the period October 21-November 20, 2018. The date of publication as per the email received from the Ministry of Finance and Javascript command is December 30, 2018. Here is the link: <https://bit.ly/2sQ7EC3> (As per the OBS methodology, the document is considered to be published on time).

Monthly Fiscal Bulletin 10 refers to the period September 21-October 20, 2018. The date of publication as per the email from the MoF and Javascript command is November 18, 2018. Here is the link:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf) (On time)

Monthly Fiscal Bulletin 9 refers to the period August 21-September 20, 2018. The date of publication as per the email from the MoF and Javascript command is October 31, 2018. Here is the link: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) (On time)

Monthly Fiscal Bulletin 8 refers to the period July 21-August 20, 2018. The date of publication as per the email received from the Ministry of Finance is October 15, 2018 but as per the Javascript command the date of publication is November 03, 2018. Here is the link of the document:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) (On time)

Monthly Fiscal Bulletin 7 refers to the period June 21-July 20, 2018. The date of publication as per the email received from the Ministry of Finance and Javascript command is August 18, 2018. Here is the link of the document:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%207.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%207.pdf) (On time)

Monthly Fiscal Bulletin 6 refers to the period May 21-June 20, 2018. The date of publication as per the email received from the Ministry of Finance is July 20, 2018 but as per the Javascript command the date of publication is August 18, 2018. Here is the link:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) (On time)

Monthly Fiscal Bulletin 5 refers to the period April 21-May 20, 2018: The date of publication as per the email received from the Ministry of Finance is June 22, 2019 but as per the Javascript command the date of publication is July 10, 2018. The link of the document is:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) (On time)

Monthly Fiscal Bulletin 4 refers to the period March 21-April 20, 2018: The date of publication as per the email received from the Ministry of Finance is May 17, 2018, but as per the Javascript command, the date of publication is July 10, 2018. Link of the document:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf) (On time).

Monthly Fiscal Bulletin 3 refers to the period February 21-March 20, 2018: As per the Javascript command, the date of publication is July 10, 2018.

Link of the document: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) (Published Late).

Monthly Fiscal Bulletin 2 refers to the period January 21-February 20, 2018: As per the Javascript command, the date of publication is August 18, 2018. Link of the document: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf) (Published Late).

Monthly Fiscal Bulletin 1 refers to the period December 21-January 20, 2018: This document is not published.

Monthly Fiscal Bulletin 12 from the Year 1396 refers to the period of November 21 – December 20. As per the Javascript command, the document was published on February 13, 2018. Link to the document

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/1396-Monthly%20Fiscal%20Bulletin%2012.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/1396-Monthly%20Fiscal%20Bulletin%2012.pdf) (On time).

Comment:

Since the documents are publicly available. Therefore, I have chosen option e here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."*

*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:

The IYRs are produced in English and Dari languages. But are not produced in Pashto language. The Ministry of Finance publishes two types of IYRs which are monthly and quarterly fiscal bulletins. The full title of the Monthly IYR is : Monthly Fiscal Bulletin  
The full title of the Quarterly IYR is: Quarterly Macro-Fiscal Bulletin The full title of the Monthly IYRs published is: Monthly Fiscal Bulletin ([https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf))  
The full title of the Quarterly IYRs published is: Quarterly Macro Fiscal Report :  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397%20Quarter%201%20Fiscal%20Bulletin%20English.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397%20Quarter%201%20Fiscal%20Bulletin%20English.pdf)

Source:

The MoF produces two types of In-Year Reports. Monthly and Quarterly Fiscal Bulletins. The link and source of these documents are given as below:  
Month 12: Not published yet  
Month 11: <https://bit.ly/2sQ7EC3>, Month 10: <https://bit.ly/2RUYzH8>, Month 9: <https://bit.ly/2Wrr5i8>, Month 8: <https://bit.ly/2B5LvnG>, Month 7: : <https://bit.ly/2B5LvnG>, Month 6: <https://bit.ly/2WtS3FA>, Month 5: <https://bit.ly/2sS0o8A>, Month 4: <https://bit.ly/2CPyzST>

Monthly Fiscal Bulletin (Dari),

Month 10: <https://bit.ly/2MKotHr>, Month 9: <https://bit.ly/2RYfPep>, Month 8: <https://bit.ly/2BbbvOH>, Month 7: <https://bit.ly/2sZpd2p>, Month 6: <https://bit.ly/2Rr3lBu>, Month 5: <https://bit.ly/2S1MS1a>, Month 4: <https://bit.ly/2Uuic5G>, Month 3: <https://bit.ly/2HH3uqh>

Quarterly Fiscal Bulletin (English)

Quarter 3: <https://bit.ly/2Wrxmuc>, Quarter 2: <https://bit.ly/2Wrxmuc>, Quarter 1: <https://bit.ly/2Wrxmuc>

Quarterly Fiscal Bulletin (Dari)

Quarter 1&2 Fiscal Bulletin: <https://www.budgetmof.gov.af/images/stories/DGB/BPRD/PERU/BPR-GoA-Q1&2.pdf>, Quarter 3 : <https://www.budgetmof.gov.af/images/stories/DGB/BPRD/PERU/BPR-GoA-Q3-consolidate%20and%20analyzed.pdf>

Comment:

The titles of the older monthly IYR is : Monthly Fiscal Bulletin (  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1395/English/Monthly%20Fiscal%20Bulletin%20-%20Month%2012-1395-English.xls](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/English/Monthly%20Fiscal%20Bulletin%20-%20Month%2012-1395-English.xls) )

The full title of the older Quarterly IYR is: Quarterly Macro-Fiscal Report 2016

([https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf)) -  
This document is not assessed as it is published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The full name of the document is "Report of Execution"

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

The government does not produce the citizens version of IYR.

Comment:

Since, the government does not produce the citizens version of IYRs. Therefore, I have selected option b here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

The fiscal year of the MYR evaluated in this Open Budget Survey questionnaire is 2018. i.e. December 21, 2017-December 20, 2018. The fiscal year of the MYR evaluated in this open budget survey questionnaire is 2018. i.e. December 21, 2017-December 20, 2018

Source:

The link of the MYR for the fiscal year 2018 is here:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf)

Comment:

Since the OBS 2019 methodology requires to assess the most recently released Key Budget Documents. Therefore, I have chosen the MYR for the fiscal year 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting*

period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

a. Six weeks or less after the midpoint

Source:

Here is the link of the MYR published by the government:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf)

Comment:

Since the government publishes the MYR within six weeks or less after the midpoint, therefore, I have selected option a here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

16/7/2018

Source:

The document itself does not contain the date of publication. The Ministry of Finance has sent an email to confirm the date of publication of Mid-Year Review. But, the date was also determined through Javascript.

Comment:

The date was determined through Javascript command..

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The date of publication of the MYR was determined through an email from the Ministry of Finance, and after cross checking with Javascript command, the MYR publication date was determined as 16/07/2018.

Source:

The link of MYR is as follows:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf)

Comment:

The date of publication of MYR was determined through Javascript command.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

The URL of the MYR 2018 is:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf)

Source:

The source of the document is: <https://www.budgetmof.gov.af/>

Comment:

The URL was copied from the Directorate of the National Budget of the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

As per the criteria of the Machine readable format, the MYR 2018 is published in xlsx form in the website of the Ministry of Finance. Here is the link: [https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/MYR%20%20to%20be%20sent%20to%20Parliament.xls](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/MYR%20%20to%20be%20sent%20to%20Parliament.xls)

Comment:

The xlsx version of the MYR contains 4 tables and is considered as machine readable format by the Ministry of Finance. Therefore I have selected option B in this question.

The answer has changed from the previous survey because this year some of the data related to MYR is available in a machine readable format.

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: All data presented in the MYR excluding the text (which is not required) are in presented and shared with public in Excel file which is machine readable. We couldn't find any justification from the researcher point of view that why option (b) was selected. Following is the link to MYR Excel file shared on the Budget Department's website.

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/MYR%20to%20be%20sent%20to%20Parliament.xls](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/MYR%20to%20be%20sent%20to%20Parliament.xls)

Researcher Response

The data related to the operating budget and development budget is available in the xlsx version of the MYR published. But, some of the data such as the COFOG, ECON Classification and the macroeconomic indicators as well as the projects are missing and therefore I have chosen b as my answer. I keep my answer.

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

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

The MYR is available :

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf)

Comment:

Since the document is available to public, therefore, I have selected option e here in response to this question.

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

The full title of the MYR is Mid-Year Review Fiscal Year 1397

Source:

The link of Mid-Year Review is here:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf)

Comment:

The MYR is published only in Dari language, The MYR is not produced in English and Pashto English. The translated full title of MYR is copied from the Mid-Year Review 2018.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

The government did not publish the citizens version of MYR on time.

Comment:

The government published the citizens version of the MYR, but it was late as per the OBS 2019 guidelines. Here is the link of the citizens version of MYR:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397%20Dari%20Citizen%20budget%20MYR\\_20180912.docx](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397%20Dari%20Citizen%20budget%20MYR_20180912.docx)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: a. Yes

Comments: Ministry of Finance has produced the citizen version of FY 1397 (2018) MYR. Following is the link. The researcher's comment in this section is irrelevant and confusing. It says there was no Citizen version of MYR and then in the comment box he agrees that it was produced but late (which is not true). Both MYR and its citizen version was uploaded on our website on 25/7/2018. Here is the link for the citizen version of MYR 2018: [http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397%20Dari%20Citizen%20budget%20MYR\\_20180912.docx](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397%20Dari%20Citizen%20budget%20MYR_20180912.docx)

Researcher Response

I disagree with the answer of the Government Reviewer. The citizens version of the MYR was published late as per the methodology of the OBS 2019 in terms of timeliness publication of the key budget documents. We had checked and verified that the MYR was not published on time and was published in 2019 and not in 2018.

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:

The fiscal year of the YER evaluated in this Open Budget Survey questionnaire is 2017. i.e. December 21, 2016-December 20, 2017

Source:

Here is the link of Annual Macro-Fiscal Performance Report:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

As per the OBS Guidellines on public availability of Key Budget Documents, the most recently released should be assessed for the survey, Therefore, I have selected the fiscal year 2017 for the YER.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:

c. More than nine months, but within 12 months, after the end of the budget year

Source:

I have communicated with the Ministry of Finance, and as per my communication with them the MoF publishes YER with in six months or less after the end of the budget year. But as per the Javascript command the YER is published on October 15 which is late and is more than nine months after the end of the fiscal year.

Comment:

As per the date of publication-the YER is published more than nine months after the end of the fiscal year, therefore, I have selected option c here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

15/10/2018

Source:

The YER itself does not contain the date of publication. The date of publication received through an email from the Ministry of Finance is 9/5/2018. But as per the Javascript command, the date of publication of YER is October 15, 2018 which is more than 9 months after the end of the fiscal year. .

Comment:

I have selected the date of publication as per the Javascript command.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

I determined the date of publication through an email from the Ministry of Finance which is May 9, 2018. But it does not match the Javascript command, the document is published according to the Javascript command.

Source:

The YER can be found here: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

The date of publication is found through an email from the Ministry of Finance and Javascript command.

Comment:

Since, the date of publication is determined through an email from the Ministry of Finance. Therefore, I have mentioned this in the answer

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 leave this question blank.*

Answer:

The URL of the YER is here: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Source:

The source of the YER is: <https://www.budgetmof.gov.af/>

Comment:

The URL is taken from the Ministry of Finance website.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

The numerical data contained in the YER is not available in a machine readable format.

Comment:

Since the YER is not available in machine readable format, therefore, I have selected option c here.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The YER is made publicly available. Here is the link:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

Since the document is made publicly available, therefore, I have selected option e here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

The full title of the YER is Annual Macro Fiscal Performance Report Fiscal Year 1396

Source:

Here is the link of the YER produced: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

The YER is produced only in English language. It is not published in Pashto and Dari languages which are the national languages of Afghanistan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

The government has not produced or published the citizens version of YER.

Comment:

Since the government has not published the citizens version of YER. Therefore, I have selected option b here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

The fiscal year of the AR evaluated in this Open Budget Survey questionnaire is 2017. i.e December 21, 2016-December 2, 2017

Source:

The link of the Audit report 2017 can be found here: [http://sao.gov.af/Content/files/Qatia\(3\).pdf](http://sao.gov.af/Content/files/Qatia(3).pdf) (English version)

Dari version can be found here: [http://sao.gov.af/Content/files/Qatia\(2\).pdf](http://sao.gov.af/Content/files/Qatia(2).pdf)

The AR is not published in Pashto version.

Comment:

The link of the report is taken from the website of the Supreme Audit Office

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

As per my communication with the Ministry of Finance, the Supreme Audit Office releases the AR to the public with in 12 month less after the end of the budget year,

Comment:

Option b implies because the AR is made available to public with in 12 months or less after the end of the budget year.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

22/10/2018

Source:

The document itself does not contain the date of publication. The date of publication of AR was determined through an email from the Ministry of Finance. But according to the javascript command, the AR is published on November 17, 2018.

Comment:

The date was provided by the Ministry of Finance through an email and checked with Javascript command

Peer Reviewer  
Opinion: Agree

Government 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:  
The date of publication of AR was determined through an email from the Ministry of Finance. It was then checked with Javascript command.

Source:  
Here is the link of the Annual Audit report 2017: [http://sao.gov.af/Content/files/Qatia\(3\).pdf](http://sao.gov.af/Content/files/Qatia(3).pdf) (English)  
<http://sao.gov.af/fa/page/1568/4352/64592> (Dari)  
The AR is not published in Pashto language.

Comment:  
The date was determined through an official email from the Ministry of Finance

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:  
The link of AR published is : [http://sao.gov.af/Content/files/Qatia\(3\).pdf](http://sao.gov.af/Content/files/Qatia(3).pdf) (English) and <http://sao.gov.af/fa/page/1568/4352/64592> (Dari)

Source:  
The document is published on the website of the Supreme Audit Office. (<http://sao.gov.af/fa>)

Comment:  
The link of AR is taken from the website of the Supreme Audit Office.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

The AR 2017 is not available in machine readable format and is only published in PDF version.

Comment:

Since the document is not published in machine readable format, therefore, I have selected option c here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

AR is publicly available. Here is the link: [http://sao.gov.af/Content/files/Qatia\(3\).pdf](http://sao.gov.af/Content/files/Qatia(3).pdf)

Comment:

Since the document is publicly available, therefore, I have selected the option c here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

The full title of the AR published is ( FY 1396 Qatia Statement Audit Report)

Source:

Here is the link of the AR published:

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: [http://sao.gov.af/Content/files/Qatia\(3\).pdf](http://sao.gov.af/Content/files/Qatia(3).pdf)

Government Reviewer  
Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

The Supreme Audit Office has not produced the citizens version of the AR,

Comment:

The Ministry of Finance also told me that the Citizens version of the AR is not published,

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br/](http://www.orcamentofederal.gov.br/)). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.*

Answer:

a. Yes

Source:

Yes, there are three important websites where the Key Budget Documents can be found. These websites are given as under  
The website of the Directorate General Budget (<https://www.budgetmof.gov.af/index.php/en/>), (<https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/national-budget>), (<https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>). On this website, the data related to EBP, EB, CB, IYR, MYR, and YER can be found .  
The 2nd website is the website of the Directorate of Macro-Fiscal Policy (<http://mfpd.mof.gov.af>). This contains the IYRs, and PBS. But this is not updated.  
Another important website is that of Supreme Audit Office which contains the data on AR: <http://sao.gov.af/en>

Comment:

The Ministry of Finance told us that the Treasury website publishes the YER. However, the website of Treasury does not contain the YER, (<http://mof.gov.af/en/page/14369/dm-finance/dg-treasury>) and instead it is published on the Budget website: <https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>  
The MFPD website is not updated with the Key Budget Documents and some of its documents are published on the website of the Budget Directorate (<https://www.budgetmof.gov.af/index.php/en/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or 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.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

b. Yes, but only expenditure data can be downloaded as a consolidated file

Source:

These websites do not contain any such files which have the data on revenues or expenditures and can be downloaded as consolidated file. There are only IYRs which contain such data which is also not fully comprehensive.

Comment:

Since, this type of data cannot be found and downloaded from these websites. Therefore, I have marked option d here.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: We have different websites that one can access and download revenue and expenditure data: 1- Mfpd.mof.gov.af is one of the MOF websites that provides regular reports of Fiscal Bulletins. Fiscal Bulletins provide both Revenue and Expenditure data on a quarterly basis. The following link is one of the examples for FY 1397 3rd Quarter. <http://mfpd.mof.gov.af/wp-content/uploads/2016/12/1397-Quarter-3-Fiscal-Bulletin-.pdf> 2- Budget Department website [www.budgetmof.gov.af](http://www.budgetmof.gov.af) provides expenditure data on a regular (weekly) basis. Following is one example: <http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2022-06-2019.xls> 3- Revenue department website [www.ard.gov.af](http://ard.gov.af) provides Revenue data on a regular basis. Following is one example: [http://ard.gov.af/?page\\_id=6604](http://ard.gov.af/?page_id=6604)

Researcher Response

The websites pointed out by the Government Review are there and they have the regular IYRs, and other Key Budget Documents. Only expenditure data can be downloaded as a consolidated file and therefore I have changed my score from option d to b.

IBP Comment

The researcher's response is confirmed. During the OBS research period, revenue data was not available in machine-readable formats. However, it appears to have been published starting in 2019. For this OBS round, therefore, only the XLS expenditure data is counted.

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

Answer:

b. Yes, but only expenditure data can be downloaded for multiple years in consistent formats

Source:

These websites do not contain data on consolidated revenues and expenditures for multiple years in consistent formats except the data that is available in the EB, EBP, PBS, and IYRs.

Comment:

Since this type of data can not be downloaded from these websites, therefore, I have selected option d here.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Comments: We have different websites that one can access and download revenue and expenditure data for multiple years in consistent format: 1- Mfpd.mof.gov.af is one of the MOF websites that provides regular reports of Fiscal Bulletins. Fiscal Bulletins provide both Revenue and Expenditure data on a quarterly basis. The following link is one of the examples for FY 1397 3rd Quarter. <http://mfpd.mof.gov.af/wp-content/uploads/2016/12/1397-Quarter-3-Fiscal-Bulletin-.pdf> 2- Budget Department website [www.budgetmof.gov.af](http://www.budgetmof.gov.af) provides expenditure data on a regular (weekly) basis. Following is one example: <http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2022-06-2019.xls> 3- Revenue department website [www.ard.gov.af](http://ard.gov.af) provides Revenue data on a regular basis. Following is one example: [http://ard.gov.af/?page\\_id=6604](http://ard.gov.af/?page_id=6604)

Researcher Response

The websites pointed out by the Government Review are there and they have the regular IYRs, and other Key Budget Documents. Only expenditure data can be downloaded for multiple years in consistent formats. Therefore, I have changed my score from D to B.

IBP Comment

The researcher's response is confirmed. During the OBS research period, revenue data was not available in machine-readable formats. However, it appears to have been published starting in 2019. For this OBS round, therefore, only the XLS expenditure data is counted.

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.

Answer:  
b. No

Source:  
No such tools are used to simplify data access and analysis on the relevant websites of the Ministry of Finance.

Comment:  
Since this kind of data is not available on these websites, therefore, I have selected option b here.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: a. Yes

Comments: We have different websites that one can access and download revenue and expenditure data for multiple years in consistent format: 1- Mfpd.mof.gov.af is one of the MOF websites that provides regular reports of Fiscal Bulletins. Fiscal Bulletins provide both Revenue and Expenditure data on a quarterly basis. The following link is one of the examples for FY 1397 3rd Quarter. <http://mfpd.mof.gov.af/wp-content/uploads/2016/12/1397-Quarter-3-Fiscal-Bulletin-.pdf> 2- Budget Department website [www.budgetmof.gov.af](http://www.budgetmof.gov.af) provides expenditure data on a regular (weekly) basis. Following is one example: <http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2022-06-2019.xls> 3- Revenue department website [www.ard.gov.af](http://www.ard.gov.af) provides Revenue data on a regular basis. Following is one example: [http://ard.gov.af/?page\\_id=6604](http://ard.gov.af/?page_id=6604)

Researcher Response  
The websites pointed out by the Government Review are there and they have the regular IYRs, and other Key Budget Documents.

IBP Comment  
The researcher's response is confirmed as there are not any tools on the cited websites to provide data in info-graphics or visualizations, only documents and data.

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.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:  
a. Yes

Source:  
Yes, there are Public Financial and Expenditure Management Law and Audit law. The PFM law can be found here:  
<http://sao.gov.af/Content/files/Supreme%20Audit%20Office%20Law.pdf>  
The Audit Law can be found here: <http://sao.gov.af/Content/files/Supreme%20Audit%20Office%20Law.pdf>

Comment:  
The Audit law makes transparency in accountability of government institutions as its objectives according to its article 2.  
<http://sao.gov.af/Content/files/Supreme%20Audit%20Office%20Law.pdf>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

Afghanistan has the world's best Access to Information law (<https://www.rti-rating.org>). It can be found here: <http://ocai.af/wp-content/uploads/2018/07/۱۳۹۷-اطلاعات-جدید-دسترسی-به-اطلاعات.pdf>

Comment:

The government transparency law and citizens participation law are not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

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

Source:

The administrative units accounting for all expenditures are presented in the 1398/2019 EBP. Total Budget and classification by ministries and agencies: Table 4 National Budget 2019/1398.: Page 22-25

Weblink:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

Executive Budget Proposal 1398/2019, Page 39-42, Table 11 presents classification of functions of government.

**The weblink is :**

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

**Comment:**

Table 11 on page 39-42

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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?

**GUIDELINES:**

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

a. Yes, the functional classification is compatible with international standards.

**Source:**

The functional classification is presented in the EBP 2019 on page 39-42 in page 11. There are divisions given in the table where functional is presented. As there are three level of details in COFOG Classification which are division, groups, and classes. Classes which is one of these three

components is missing in the functional classification.

Here is the link to the EBP 2019:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Comment:

The functional classification presented in the EBP 2019 shows the data for the divisions and groups but the data for the classes is missing. Hence, the functional classification is presented but it is not similar to the COFOG.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the functional classification is compatible with international standards.

Comments: The functional classification is presented in the EBP 2019 on page 39-42 in page 11. There are divisions given in the table where functional is presented. As there are three level of details in COFOG Classification which are division, groups, and classes. All three levels are mentioned and considered. The only thing is that MoF Afghanistan did not use the GFS class coding otherwise the description is there.

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Researcher Response

After the clarification from IBP, that the top 10 categories if presented in COFOG are enough to give score A. Therefore, I change my score from b to a.

IBP Comment

The presentation of the functional classification has been improved since the last OBS assessment, and the top ten categories are now presented as confirmed by the researcher. The researcher's response is confirmed and the score was revised from B to A.

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

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

The EBP 2019/1398 does present expenditures by economic classification. Page 22 (PDF p. 30) presents a table with ministries, and five columns that show a breakdown of expenditures by economic classification. Here is the link:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Comment:

Categories in the table include:

- Wages and Salaries
- Use of Goods and Services
- Repayments of Loans and Interest
- Social contribution
- Acquisition of assets

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

**Answer:**

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

**Source:**

No, the Economic classification is not compatible with international standards. Some items used in the standard economic classification are identified in 1398/2019 EBP, (For example, personnel expenses, uses of goods and services, interests, subsidies, and acquisition of assets). But some other items are missing, which are part of the standard economic classification. Here is the link of the EBP 1398:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

**Comment:**

Since the Economic Classification in the 1398/2019 EBP is not compatible with the international standards, therefore I have selected option b here.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

Comments: Classification is compatible with the international standards. The only thing is that we have not gone in details and we are working on it for upcoming years.

**Researcher Response**

The economic classification of expenditures in GFS indicates different sub-categories under the main categories of expenses. Neither are all those categories and nor are all the sub-categories presented. Code 26, 27, and 28 of the Economic Classification of Expenses are missing. As the government reviewer mentions that it has not been given in details, therefore, I also retain my response that the Economic Classification of expense is not compatible with international standards.

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

**GUIDELINES:**

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

There are two tables. One listing all the development projects and programs which makes two thirds of the National Budget on page 100-146. But, then in the annexes under the title of the Expenditures on program basis accounting for total budget are listed (see pages 159-164).

Therefore, I have selected option a here as per the annex in the EBP 1398. Here is the link of the EBP 1398:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Comment:

The expenditures accounting for the total amount of National Budget were not there in the EBP surveyed for Open Budget Survey 2017. This year in the annexes of the EBP 1398/2019, the program classification of the National Budget accounting for the total budget is presented and hence the answer to this question has changed from the previous year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

Answer:

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Yes, multi-year expenditure estimates are presented by all three expenditure classification (by administrative economic and functional classification). The Economic classification with just names of few items written is on page 193 of the EBP 2019/1398. The COFOG classification with multi-year expenditure estimates is on page 39-42 of the EBP 2019/1398. The Administrative classification with multi-year expenditures is presented on pages 166-167 on the annexes to the EBP 2019/1398. Here is the link of the EBP 1398/2019: ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

The answer to this question has changed from c to a. Because the COFOG and Administrative classification with multi-year expenditures were not shown in the EBP 1396. However, they are presented in the EBP 1398/2019. Therefore the score has been improved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification  
Economic classification  
Functional classification

Source:

All the three classification have estimates for a multi-year period in the EBP 2019/1398. The Administrative classification multi-year can be found in the annexes to the EBP 1398/2019 on page 166-167. The COFOG classification for multi-year estimates can be found on pages 39-42 in the EBP 1398/2019. The Economic classification with only few items identified for multi-year expenditures estimates can be found in pages 4-5. Here is the link of the EBP 1398/2019 :

(  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

All of the three classification with multi-year expenditure estimates are shown in the EBP 1398/2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

*For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).*

Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:

Yes, the multi-year estimates for programs accounting for all the expenditures are presented. The years beyond 2019 for which the estimates are presented for each program are: 2020, 2021, and 2022

They are shown in the annexes to the EBP 1398/2019 in a table under the title of the expenditures on program basis on pages 159-166. Here is the link of the EBP 1398/2019: ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

**Comment:**

The answer to this question has changed because in the EBP 1396 surveyed for the OBS 2017, the multi-year estimates for program accounting for all expenditures were not presented. Hence the score has been improved for this year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

**Answer:**

d. No, individual sources of tax revenue are not presented.

**Source:**

No, individual sources of tax revenues are not presented. On page 193 of the EBP 1398/2019, the internal tax revenues are presented. However, further details on individual sources of tax revenues is not presented. Here is the link of the EBP 1398/2019: ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

**Comment:**

The score to this question has changed from the OBS 2017. The reasons is that the EBP 1396 that was assessed in the previous Open Budget Survey contained the details on the individual sources of tax revenues. This kind of details is missing in the EBP 1398/2019. Hence the score has decreased.

Peer Reviewer

Opinion: Agree

Government 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?

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

d. No, individual sources of non-tax revenue are not presented.

Source:

No, the individual sources of non-tax revenue are not presented. On page 193 of the EBP 1398, the non-tax revenues amount is presented. But, there is no further details on the individual sources of non-tax revenues. Here is the link of the EBP 1398: ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

The score to this question is changed from the previous Open Budget Survey. The reason is that the EBP assessed in the OBS 2017 contained information on the details of the individual sources of non-tax revenues. This detail is missing in the EBP 2019 assessed for this Open Budget Survey. Therefore, the score to this question is decreased from the previous year.

Peer Reviewer

Opinion: Agree

Government 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)?

*GUIDELINES:*

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

Yes, multi-year estimates of the revenue are presented by category (such as tax and non-tax). Page 193 of the EBP 1398 present the revenue estimates by tax and non-tax categories. The link to the EBP 1398 is : ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

The EBP provides the information on estimates of tax and non-tax revenues for a multi-year period (at least two years beyond the budget year). Therefore, I have selected option a here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

**GUIDELINES:**

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

No, multi-year estimates for individual sources of revenue are not presented. The tax and non-tax revenues are presented in general on page 193 of the EBP 1398. However, further details on the individual sources of revenues with multi-year estimates is not presented in the EBP 1398. Here is the link of the EBP 1398: ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

The score to this question is changed from the OBS 2017. The reason is that in the OBS 2017, the EBP 1396 contained the information on multi-year estimates for revenues. However, this information is missing in the EBP 1398/2019 and hence the score to this question has been decreased from b to d.

Peer Reviewer

Opinion: Agree

Government 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?

**GUIDELINES:**

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

Yes, one of the three estimated related to government borrowing and debt are presented in the EBP 1398/2019. Table 9 on page 33 of the EBP 1398/2019 represents the amount of new borrowings for the budget year.

Table 18 on page 86 illustrates the government's total debt burden at the end of third quarter of the fiscal year 1397/2018, ended September 20, 2018 (BY-1), but not the budget year.

Here is the link:

( <https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National>

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20Dev.Provincial%20breakdown%20\(%20Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20Dev.Provincial%20breakdown%20(%20Final).pdf) )

Comment:

The information about the net new borrowing for the fiscal year 2019 is given but the information about the total debt burden and information on the interest payments on the outstanding debt for the budget year are not presented. Since the information about one of the three estimates related to the government borrowing and debt are presented, therefore I have selected option c here. The score to this question has been decreased from the previous round of the OBS 2019 because the information about one of the three estimates related to government borrowing and debt is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

Source:

Yes, one of the three estimated related to government borrowing and debt are presented in the EBP 1398/2019. Table 18 on page 86 illustrates the government's total debt burden at the end of third quarter of the fiscal year 1397/2018, ended September 20, 2018. Table 9 on page 33 of the EBP 1398/2019 represents the amount of new borrowings for the budget year.

Here is the link:

( <https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National>

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20Dev.Provincial%20breakdown%20\(%20Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20Dev.Provincial%20breakdown%20(%20Final).pdf) )

Comment:

The information about the net new borrowing for the fiscal year 2019 is given but the information about the total debt burden and information on the interest payments on the outstanding debt for the budget year are not presented.

Peer Reviewer

Opinion: Agree

Government 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.)"

**GUIDELINES:**

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

**Answer:**

d. No, information related to composition of total debt outstanding is not presented.

**Source:**

No, information related to composition of total debt outstanding is not presented by the end of the budget year.

**Comment:**

Some information for level and composition such as sources is available on page 86 of the EBP 1398/2019 for period up to the end of third quarter of the fiscal year 1397/2018. Here is the link of the EBP:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

**Answer:**

None of the above

**Source:**

None of the information related to composition of total debt outstanding is not presented by the end of the budget year.

**Comment:**

Some information related to debt up to the end of third quarter (September 2018) is available on page 86 of the EBP 1398/2019. Here is the link of the EBP 1398:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

*GUIDELINES:*

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

Yes, the core information is presented for some of the core elements. Nominal GDP, Real GDP, and Inflation are presented in table 2 on page 5 of the EBP 1398. In addition, some information is also presented beyond the core elements (For example Exchange rates, Composition of GDP, GDP deflator) in macroeconomic forecasts on pages 5-8 of the EBP 1398/2019. Here is the link of the EBP 1398/2019:  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Comment:

OBS methodology does allow for a score of "b" when only 1 core element is missing and information "beyond the core elements" is also provided.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate  
Real GDP growth  
Information beyond the core elements (please specify)

Source:

Information beyond the core elements include: Exchange rates, GDP deflator, GDP composition. They are presented in Economic outlook on pages 5-8 of the EBP 1398/2019. Here is the link of the EBP 1398:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government 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.)"

*GUIDELINES:*

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

There is a brief mention as how the decrease in the foreign aid will affect the inflation and the general price level on page 6 of the EBP 1398/2019. Page 7 of the EBP also presents the risks related to the exchange rates briefly as how this will affect revenues, and inflation, on page 7 and 8 of the EBP 1398/2019. The impact of how WTO membership on imports and revenue from tariffs is also presented briefly on page 31 of the EBP 1398/2019. Here is the link of the EBP 1398/2019: <https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National..>

([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

Since the information is presented, but it excludes some of the core elements such as interest rates, therefore I have selected option c here.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

**Answer:**

b. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

**Source:**

Yes, there are some estimates that show how all new policy proposals affects expenditures are presented, but a narrative discussion is not included. There is a brief mention of how the transferring of funds from contingency codes to relevant ministries will affect the expenditures on page 14 of the EBP 1398/2019. The pages 14-16 shows some summary discussion of how new policy proposals affect expenditures. Please refer to page 59-77 of the EBP 1398/2019 for some detailed narrative discussion as how will the new policy proposal affect the expenditures. The web link of the EBP is: ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

**Comment:**

There are some details provided as how new policy proposals will effect he expenditures. But, the narrative discussion does not comprehensively explain as how will these new policy proposals affect the expenditures in terms of quality and impact. Therefore, I have selected option b here.

Peer Reviewer  
Opinion: Agree

Government 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?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

b. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

Source:

Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included in a comprehensive manner. Page 29-31 and 60-61 in the EBP 1398/2019 provides brief explanation on how the new policy proposals will affect the revenue in 1398, however not all new revenue policies are covered.

Comment:

Since the estimates that show how all new policy proposals affect revenues are presented, but a comprehensive narrative discussion is not included, therefore, I have selected option b here. The total narrative is four pages. It explains that the improving the performance would lead to increase in the revenue. It also discusses the plan as how the government would increase revenue in future by different methods such as through discussion with mayors, ministers, enhancing performance in the collection of revenue and others.

Peer Reviewer

Opinion: Agree

Government 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)?

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification). The COFOG classification for multi-years including for the year preceding the budget year (BY-1) is presented in table 11 on page 39-42 of the EBP 1398/2019. The Administrative classification is presented in the annexes on page 165-166 of the EBP 1398/2019. The Economic Classification with few items identified is presented on page 193 of the EBP 1398/2019. Here is the web link of the EBP:  
<https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National..>

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Comment:

The EBP 1398/2019 presents little information on Economic Classification. The functional classification presented also has some classes are missing, as compared to COFOG, but is still a functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

*GUIDELINES:*

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

Yes, programs accounting for all expenditures are presented for BY-1 in the annexes of the EBP on pages 159-164 of the EBP 1398/2019. The table with the title "Expenditures on the basis of Programs" lists the expenditures for multi-years including the year preceding the budget year. Here is the link of the EBP:

<https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National..>

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

Comment:

The score for this question is improved because the EBP analyzed for the OBS 2017 presented the program data accounting for less than two-thirds of the expenditure for BY-1. The EBP 1398/2019 presents the expenditures on the basis of the program accounting for all expenditures are presented for BY-1. Hence the score for this question is improved from option c to option a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates*

can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Yes, expenditure estimates for BY-1 have been updated from the original enacted levels. Please see page 3-4 of the EBP 1398/2019. Here is the link of the EBP 1398:

<https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National> . .

([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

The text under the 1397 column (BY-1) shows the updated estimates of the expenditure from the enacted levels. It does not show comparison of the original and updated estimates however, the estimates presented in this column are the estimates of expenditure and revenue updated from the original enacted levels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification). Please see page 39-42 for functional classification. For Administrative classification, please see pages 166-167 in the annexes of the EBP 1398/2019. The economic classification with its very few identified is presented on page 193 in the annexes of the EBP 1398/2019. Here is the link of the EBP 1398/2019: (

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

The score for this question is increased from the OBS 2017, because in 2017 the EBP assessed was presenting such information only for two classifications: Administrative and Economic Classification of the expenditure.

The Economic classification used in the EBP 1398/2019 is not compatible with international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

Yes, programs accounting for all expenditures are presented for BY-2 and prior years. Please see pages 159-164 in the annexes to the EBP 1398/2019. 1396 (BY-2) and 1397 (BY-1) are both presented.

Comment:

The score to this question has improved because the EBP assessed in the OBS 2017 was not presenting the information on the program level. The EBP 1398/2019 is presenting the information and hence the score to this question has improved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

In the Executive's Budget Proposal, the most recent year presented from which all expenditures reflect actual outcomes is two years prior to the budget year (BY-2). Please see pages 165-167 on which the actual outcome for expenditure is presented for 1396 (BY-2). The classification is for overall expenditures and is not disaggregated as operating and development budget.

Here is the link to the EBP 1398: (

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf) )

**Comment:**

Peer Reviewer

Opinion: Agree

Government 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)?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

Yes, revenue estimates for BY-1 are presented by category. This information is presented on page 193 in the annexes to the EBP. The revenue estimates are presented by category such as tax and non-tax for the year preceding the budget year (BY-1). Here is the link to the EBP 1398/2019:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

**Comment:**

The revenue estimates are further not disaggregated for the individual sources of the revenue.

Peer Reviewer

Opinion: Agree

Government 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)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

d. No, individual sources of revenue are not presented for BY-1.

**Source:**

No, individual sources of revenue are not presented for BY-1. The revenues details are presented on page 193 in the annexes to the EBP 1398/2019. But, these details are limited to the tax and non-tax categories and do not present individual sources of revenue for the year preceding the budget year (BY-1). The information is presented as: tax revenues, revenues from customs, non-tax revenues, other revenues, and social contribution. Here is the link to the EBP 1398/2019:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

**Comment:**

The score to this question is decreased because in the OBS 2017, the EBP assessed contained the information on the individual sources for the year preceding the budget year (BY-1). However, in the EBP 1398/2019 assessed for the OBS 2019 does not present information and hence the score to this question has fallen from b to d.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Comments: Annual Fiscal Bulletin, page 14

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/FY1397%20-%20Annual%20Fiscal%20Report%20\(Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/FY1397%20-%20Annual%20Fiscal%20Report%20(Final).pdf)

**Government Reviewer**

Opinion: Agree

**Researcher Response**

The document pointed by the Peer Review is not an EBP or supporting document of EBP, and rather it is the YER. Hence, I agree with my initial response that no individual sources of revenue for the year preceding the budget year (BY-1)

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?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

Yes, revenue estimates for BY-1 have been updated from the original enacted levels. Please see page 193 in the annexes to the EBP 1398/2019. The original estimates of revenue for the year prior to the budget year BY-1 are updated to reflect actual revenue collection. Here is the link to the EBP 1398/2019: (

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

**Comment:**

The table shows the revised projections for 1397, however, it does not show comparison between the original and the revised version.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Source:**

Yes, 1398 EBP presents revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2). On page 193 in the annexes to the EBP 1398/2019, the last table presents the revenue estimates by category for more than one years prior to the budget year. It classifies the revenue categories as : tax revenue, revenue from customs, non-tax revenue and social contribution. Here is the link to the EBP 1398/2019:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

**Comment:**

The revenue classification is not compatible with the international standards

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

d. No, individual sources of revenue are not presented for BY-2 and prior years.

**Source:**

No, the EBP 1398./2019 does not present the individual sources of revenues for BY-2 and prior years. The last table on page 193 in the annexes to the EBP 1398 presents the revenue by tax, non-tax, customs, and social contribution categories. However, the individual sources of revenue for more than one year prior to the budget year is not presented in the Executive's Budget Proposal. Here is the link to the EBP 1398/2019 :

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

**Comment:**

The score to this question is decreased because the EBP that was assessed in the OBS 2017 presented the information on the individual sources of the revenue. However, this information is not presented in the EBP 1398/2019, and hence the score to this question is fallen from b to d.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

In the 1398 EBP the most recent year presented for which all the revenues reflect actual outcomes is two years prior to the budget year. This information can be seen in the last table on page 193 in the annexes to the EBP 1398./2019 where the actual outcomes of the revenues for the BY-2 is presented. Here is the web link to the EBP 1398/2019:

(  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

Peer Reviewer  
Opinion: Agree

Government 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 preceding 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.)"

**GUIDELINES:**

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- *total debt outstanding at the end of BY-1;*
- *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.*

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

The 1398 EBP provides some information on government borrowing and debt for the year preceding the budget year (BY-1). However some core elements are excluded. The quarterly debt and borrowing report in table 18 on page 86 of the EBP 1398/2019 provides the debt management report for third quarter of BY-1. This table provides information with the categories of lenders as external or internal. It also provides information on the total outstanding debt. However, the information such as (maturity profile of the debt, amount of net new borrowing required during the budget year) is missing.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

The 1398 EBP does not provide any actual data for government debt. Table on page 86 of the EBP 1398 presents information on the outstanding stock of debt for up to the third quarter of the fiscal year 1397. There is no mentioning of the actual outcome of government debt for BY-2 in the EBP 1398. The link to the EBP 1398/2019 is: (  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

The score for this question has fallen from the previous survey because the EBP assessed for the OBS 2017 was presenting the information on the actual outcomes of government debt for more than one year preceding the budget year (BY-2). However, such information is not presented in the EBP 1398/2019 and hence the score for this question has fallen from a to d .

Peer Reviewer

Opinion: Agree

Government 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.)"

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

Information is presented on some extra-budgetary funds. Page 111-112 presents the information on how the Telecom Development Fund is used to finance some of the development projects. Information about the TDF is just briefly mentioned on page 64 and 111-112. However other core information such as rationale for why was this fund set up; estimates of its income and financing are not presented in the EBP 1398/2019. Here is the link to the EBP 1398/2019: ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

**Answer:**

b. No, central government finances are not presented on a consolidated basis.

**Source:**

No, central government finances are not presented on a consolidated basis. In the EBP 1398, financing details of National Budget are presented in table 18 on page 87. However, it lacks full accounting of the expenditures and revenues of extrabudgetary funds, such as the Telecommunications Development. Here is the link to the EBP 1398/2019: ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

**Answer:**

e. Not applicable/other (please comment).

**Source:**

**Comment:**

Not applicable in Afghanistan. There are no intergovernmental transfers of funds from the central Government budget to local government budgets, either as general budget support or to provide financial support for local government spending on specific types of public services or programs. The PEFA in its assessment also has referred the intergovernmental transfer as not applicable. (see p. 35) Here is the link: <https://pefa.org/sites/default/files/AF-Jun18-PFMPR-Public%20with%20PEFA%20Check.pdf>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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?

**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Supporting documents with the EBP 1398/2019 presents the one alternative display of expenditures i.e. by provinces. Please see pages 158-159 in the annexes to the EBP 1398/2019. Page 71-74 of the EBP 1398 also presents the evaluation of expenditures in provinces. The weblink for EBP 2019 is: (

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf) )

The weblink for the provincial breakdown in the supporting documents to the EBP can also be found in the weblink : (

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/ConsolidatedProv/1398%20Consolidated%20by%20Province.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/ConsolidatedProv/1398%20Consolidated%20by%20Province.pdf) )

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Other displays of expenditure (please specify)

Source:

The alternative displays that are included in the supporting documents to the EBP 1398 is the provincial breakdown of the consolidated budget for all sectors of the economy. The web link for the EBP 1398 is: (

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/ConsolidatedProv/1398%20Consolidated%20by%20Province.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/ConsolidatedProv/1398%20Consolidated%20by%20Province.pdf) )

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

Yes, estimates of some but not all transfers to public corporations are presented. Da Afghanistan Breshna Shirkat is a public corporation and they receive funds MoF as part of the National Budget. Please see table 24 on pages 142-143 which shows the funds that the DABS receive from the MoF. Page 166 in the annexes to the EBP 1398/2019 also shows the same. The weblink to the EBP 1398/2019 is: (

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/ConsolidatedProv/1398%20Consolidated%20by%20Province.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/ConsolidatedProv/1398%20Consolidated%20by%20Province.pdf) )

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

**Answer:**

d. No, information related to quasi-fiscal activities is not presented.

**Source:**

No, information related to the quasi fiscal activities is not presented in the EBP 1398/2019. The quasi fiscal activities exist such as the subsidies provided to the SOEs such as Da Afghanistan Breshna Shirkat which is a state corporation, gets subsidies from the government for its fuel for producing electricity by generators in some areas of the country.

**Comment:**

Since the information regarding the quasi fiscal activities is not presented in the EBP 1398/2019, therefore I have selected option d here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

The 1398 EBP does not provide information related to the either estimates of the value of the stock of financial values held by the Government OR of the amount of either expenditures for the purchase or revenue derived from the sale of such financial assets. 1398 EBP Dari version link: ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/System%20GFS/Dari/ConsolidatedProv/1398%20Consolidated%20by%20Province.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/System%20GFS/Dari/ConsolidatedProv/1398%20Consolidated%20by%20Province.pdf) )

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

No, information related to non financial assets is not presented. Some information about purchases under specific program activities is presented in the Table 24 from page 100 to 144 1398 in Development Budget. But there is no presentation of non-financial assets in the EBP 2019. The web link to the EBP 1398 is: ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf) )

Comment:

Since no information is presented about the non-financial assets held by the government in the EBP 1398 (presented as stocks of assets, and not expenditure or revenues from assets), therefore the score to this question has been decreased in OBS 2019 from the previous round of the OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP consistency check, the response for this question is revised from D to C - even though this question asks about stocks and not flows, according to the guideline for OBS 2019 a C can be selected in case where the purchase or sale of non-financial assets is shown. The information about purchases in specific programs therefore qualified as a C for OBS 2019.

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

**GUIDELINES:**

*Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.*

*If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.*

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

No, estimates of expenditure arrears are not presented in the EBP 1398/2019 .

Comment:

The average annual development budget expenditures are below 100% in Afghanistan. Therefore, possibility is only available in the security sector for arrears due to further budget expenditures for operating budget which are not presented in the EBP 1398. Hence I selected option d here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(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.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether “core” information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, “[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described.”

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF’s *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on contingent liabilities.

Answer:

e. Not applicable/other (please comment).

Source:

According to the government policy, the government allocates contingency fund for both operating and development budget. Since Afghanistan is an aid dependent country that has donors support therefore, it does not keep guarantee for loans. It is not applicable in Afghanistan.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43. Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

Question 43 focuses on government’s future liabilities and the sustainability of its finances over the longer-term, asking whether “core” information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF’s *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

[9781484331859.xml](#)) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

No. 1398 EBP does not provide information related to future liabilities and the sustainability of finances over the longer term

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Source:

Yes, 1398 EBP provides estimates of all the sources of donor assistance along with a narrative discussion. Please see table 7,8, and 9 on pages 31-33 in the EBP 1398 for donor assistance along with a narrative discussion. Please see pages 164-165 for the specific donor's financial assistance to government. The weblink is : ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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.)

**GUIDELINES:**

*Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:*

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.*

Answer:

d. No, information related to tax expenditures is not presented.

Source:

No, information related to tax expenditures is not presented in the EBP 1398/2019.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

No estimates of ear marked revenues are presented in the EBP 1398.

The web link to the EBP 1398 is : (

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf) )

Comment:

The score to this question has decreased from the previous round of the Open Budget Survey 2019 because in the OBS 2017, the EBP 1396 had presented information on the ear marked revenues for AISA and Perozi residential project revenues. This sort of information has not been presented in the EBP 1398, and hence the score to this question has been reduced from the previous round of the survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. 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.

Source:

1398 EBP presents all information related to the estimates of the proposal and government's new policy goals for the budget year, along with a narrative discussion. Please see pages 1-2, 5, and 9-10 for broad related information and pages 58-65 for new specific activities and their relation with the government policy goals for the budget year. Pages 34-37 also explains the government allocation of funds to different sector based on functions of government as how will they contribute to achieving government policy goals. The web link to the EBP 1398 is : ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf) )

Comment:

Peer Reviewer  
Opinion: Agree

Government 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)?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

**Answer:**

c. 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.

**Source:**

1398 EBP presents information that shows how the proposed budget is linked to some but not all of the government's policy goals for three years beyond the budget year. Please see pages 1-2, 5, and 9-10 for broad related information which linked to the government policy priorities. The information is also presented on pages 58-65 on how the new activities and reforms will help government in achieving its policy goals for the budget year. The weblink to the EBP 1398 is : ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf))

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

Nonfinancial data can include information on:

*Inputs* - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

*Outputs* - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

*Outcomes* - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

1398 EBP or any supporting documents do not present non-financial data on inputs to be acquired for the fiscal year. The weblink to the EBP 1398 is : (  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf) )

Comment:

Peer Reviewer

Opinion: Agree

Government 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?

**GUIDELINES:**

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

No, non-financial data on results are not presented. The web link to the EBP can be find here: (  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf) )

Comment:

Since, the non-financial data on results are not presented in the EBP 1398/2019; therefore, the score to this question has been decreased in OBS 2019 from the previous round of the Open Budget Survey.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

**Answer:**

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

**Source:**

No, performance targets are not assigned to non-financial data on results in the EBP 1398 or any supporting documents. The web link to the EBP can be find here: (  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if*

*the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.*

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented in the EBP 1398/2019. Page 38, and 42 provides information about how the social protection funds are distributed. Page 47-49 also presents information about the new reforms in the retirement and pension funds.

Comment:

Since there is some information about the policies that are intended to benefit the country's most impoverished population in the EBP 1398, therefore I have selected option c here.

The web link to the EBP can be find here: (

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal\\_Year\\_1398/1398%20National%20Budget%20for%20Parliament%20\(Dair%20Version\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/Fiscal_Year_1398/1398%20National%20Budget%20for%20Parliament%20(Dair%20Version).pdf) )

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP cross-country consistency check, the score for this question is confirmed as C. This question specifically asks about policies that benefit the poor or vulnerable groups of people, and while retirement and pension funds may help alleviate poverty, they are not targeted for the poor. However, Page 162 of the EBP in Dari version lists the programs of the ministry of labors and social affairs, including a program that targets the disabled and families of martyrs. Page 161 of EBP in Dari version lists the programs of the ministry of refugees and repatriation. This program level information does not show how all program impact the poor and vulnerable communities, so a C score is appropriate.

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)?

**GUIDELINES:**

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

Yes, a detailed timetable is released to the public.

Ministry of finance published a Budget Calendar which includes key dates and description about the process of 1398 EBP. The web link to the Budget Calendar 1398 is:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1398%20Budget%20Calendar%20English\(%20Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1398%20Budget%20Calendar%20English(%20Final).pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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.)

*GUIDELINES:*

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Yes, information is presented in the PBS 1398, but it excludes some of the core elements. The information about real GDP growth, and inflation is presented in section 2.2 on pages 8-9 of the Fiscal Strategy Paper 1398. Other core information (Nominal GDP level, and Interest) is not provided. he weblink for the PBS is: <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

Comment:

The score to this question has reduced because the amount of core information provided in the PBS 1398 is less than as compare to the PBS assessed for the Open Budget Survey 2017. Although some other information beyond the core elements such as exchange rates, current account, the rate of employment and poverty level is presented. However, since the core information is not provided fully, therefore the score for this question qualifies for option c.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Researcher Response

Since the PBS is marked as not available for the OBS 2019, I have therefore changed my response from a to d.

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.)

*GUIDELINES:*

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

d. No, information related to the government’s expenditure policies and priorities is not presented.

Source:

Yes, the information about beyond the core elements and the discussion of expenditure policies and priorities are available in the Pre-Budget Statement 1398/2019. The information about the total estimate of expenditure is presented in table 1, chapter 5 on page 21 of the PBS 1398. The discussion of expenditure policies and priorities is presented on pages 28-33 of the PBS 1398. The web link to the PBS 1398 can be found here: <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Since the PBS is marked as not available for the OBS 2019, I have therefore changed my response from a to d.

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.)

**GUIDELINES:**

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

Answer:

d. No, information related to the government’s revenue policies and priorities is not presented.

Source:

The PBS 1398/2019 provides core information about for government's revenue policies and priorities. The estimates of total revenue is in table 1 on page 21 chapter 5 of the Fiscal Strategy Paper 1398. The revenue policies and priorities are presented on page 22-25. Information beyond the core elements such as individual sources of tax revenues is presented in the PBS 1398 in tabl1 - MTBF on page 21 of the PBS 1398.

Comment:

The score to this question has increased from the previous round of the OBS because the information that is available in the PBS 1398 not only covers the core components but also provides information beyond the core elements. Therefore the score is improved from b to a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Since the PBS is marked as not available for the OBS 2019, I have therefore changed my response from a to d.

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?

*GUIDELINES:*

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Yes, one of the three estimates related to government borrowing and debt are presented. The interest payment is shown in table 1 in chapter 5 of the PBS 1398/2019. There is also little information about borrowings on page 21 and 22 of the PBS 1398/2019. The web link to the PBS 1398 is : <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Since the PBS is marked as not available for the OBS 2019, I have therefore changed my response from a to d.

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

**GUIDELINES:**

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

Yes, multi-year expenditure estimates are presented beyond the budget year in the PBS 1398. Please see table 1 on page 21 for this information. Pages 29 and 30 also shows the information related to operating and development budget expenditures on the basis of budgetary units for multi year period (at least two years beyond the budget year). The web link to the PBS 1398 is : <http://mfpd.mof.gov.af/wp-content/uploads/2013/12/Fiscal-Strategy-Paper-2019.-Final-2.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Researcher Response**

Since the PBS is marked as not available for the OBS 2019, I have therefore changed my response from a to b.

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

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.*

**Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). The Economic classification has been presented with only few items identified. The classification of expenditure on the basis of functions of the government are presented in table 15 on pages 40-43 of the EB 1397/2018. The Administrative Classification is presented in table 11 on pages 28-31. Whereas the Economic Classification of expenditure is presented on pages 88-93 of the EB 1397. The web link to the EB 1397 is:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Final%201397%20National%20Budget%20-%20approved%20\(Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Final%201397%20National%20Budget%20-%20approved%20(Final).pdf)

**Comment:**

The Economic Classification is provided with very few items identified.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification  
Economic classification  
Functional classification

Source:

All of the three expenditure classifications are presented in the EB 1397. The web link to the EB 1397 is : (  
<https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National..>

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Final%201397%20National%20Budget%20-%20Approved%20\(Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Final%201397%20National%20Budget%20-%20Approved%20(Final).pdf) )

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

Answer:

b. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

Yes, the Enacted Budget 1397 presents estimates for programs accounting for at least two-thirds of, but not all, expenditures. Please see table 14 on page 38 of the EB 1397. The total amount of expenditures that this table shows is AFN 275 billion. Table 24 on pages 99-161 also presents information about the development projects whose total cost equals AFN 124 billion.

The score to this question has improved because the EB of 1397 presents increased information of the expenditures for individual programs as compare to the EB assessed in the OBS 2017.

The weblink to the EB 1397 is here :

( <https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National..>

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Final%201397%20National%20Budget%20-%20Approved%20\(Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Final%201397%20National%20Budget%20-%20Approved%20(Final).pdf) )

Comment:

The score to this question has improved as compared to the previous version of the OBS. It is because that the EB assessed for this round of the OBS provides more information on expenditure estimates for individual programs. Therefore the answer to this question is changed from c in OBS 2017 to b in this round of OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Yes, the Enacted Budget 1397 presents revenue estimates by category. Please see table 4 – Budget Aggregates on page 13 and 14 of the EB 1397. The weblink to the EB 1397 is here :

( <https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National..>

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Final%201397%20National%20Budget%20-%20Approved%20\(Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Final%201397%20National%20Budget%20-%20Approved%20(Final).pdf) )

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

*GUIDELINES:*

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

Answer:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Yes, the Enacted Budget 1397 present the individual sources of revenue. The revenue are generally presented in categories of tax revenues, customs revenue, non-tax revenue and miscellaneous revenue on page 13 and 14. Pages 18-24 also provides information on the individual sources of revenue accounting for at least two thirds of, but not all revenue. The weblink to the EB 1397 is here :

( <https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National..>

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Final%201397%20National%20Budget%20-%20approved%20\(Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Final%201397%20National%20Budget%20-%20approved%20(Final).pdf) )

Comment:

The score to this question is b, because the OBS methodology requires that the miscellaneous and other revenue component should not exceed 3% of the total revenue. While here it exceeds and therefore the IBP methodology allows to score b in this situation.

Peer Reviewer

Opinion: Agree

Government 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?

*GUIDELINES:*

*Question 63 asks about three key estimates related to 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;*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

The EB 1397 presents two of the three estimates (interest payments and borrowing) for the budget year in table 4 – Budget Aggregates on pages 13-14 of the EB 1397. Table 16 on page 44 and 45 of the EB 1397 also provides information on debt management up to the 2nd quarter of fiscal year 1396/2017. The weblink to the EB 1397 is here:

( <https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National..>

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Final%201397%20National%20Budget%20-%20approved%20\(Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Final%201397%20National%20Budget%20-%20approved%20(Final).pdf) )

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

64. What information is provided in the Citizens Budget?

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

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Source:

The Citizens Budget 1397 provides the core information about expenditure and revenue totals, a short note on policy initiatives. However, it lacks some core information such as contact information for follow-up by citizens, macroeconomic forecasts upon which is based. The web link for the Citizens Budget 1397 can be found here: ( [https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf) )

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

*GUIDELINES:*

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official*

website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

b. 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.

Source:

The citizens budget is published on website of the MoF. In addition, the copies of Citizens Budget distributed through emails based on requests. The web link for the Citizens Budget 1397 can be found here: ( [https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf) )

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

*GUIDELINES:*

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget. As per our monitoring of the budget decision making process, the Ministry of Finance has not established any mechanism to identify the public's requirements. Some civil society organizations participated in the budget hearing meetings for the fiscal year 1398, but that discussion is very limited.

Comment:

The score to this question has decreased from the previous version of the Open Budget Survey because there is no such mechanism where the executive can identify the public's requirement for budget information in Citizens Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

**GUIDELINES:**

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

The citizens version of budget documents is published for only enacted budget. Web link:

( <https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Citizen%20Budget/1397%20English%20Citizen%20budget%20.pdf) )

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Comments: Citizens version of the mid year review is also published <https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/national-budget>

Government Reviewer

Opinion: Agree

Researcher Response

The MoF publishes the citizens version for EB only. The citizen version of the MYR published by the MOF does not meet the timeliness requirement of the OBS 2019 methodology and hence we cannot count that.

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

**GUIDELINES:**

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Yes, the monthly report presents actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification). For example, for Month 11 fiscal bulletin: 1. Table 6 on page 11 presents Economic classification of actual expenditures, 2. Table 7 on page 12-13 of month 11 fiscal bulletin presents expenditure by administrative classification, Table 8 on page 14 presents the expenditure

classification by functions of government. The web link to month 11 fiscal bulletin is: (<https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin> . .  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) )

**Comment:**

The MoF produces 2 types of routine in-year reports (monthly and quarterly) in English and Dari which provide information directly relevant to this and other OBS (IYR) questions. However, the quarterly reports do not meet OBS requirements for timeliness of production and public release. The web links to the Monthly IYR reports:

Month 10: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf) , Month 9:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) , Month 8:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) , Month 7:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) , Month 6:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) , Month 5:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) , Month 4:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf) , Month 3:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) , Month 2:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf)

The score for this question has improved from the previous round of the Open Budget Survey. Because the IYR assessed for that round were not meeting the timeliness requirement of the OBS. This year the monthly reports published by the Ministry of Finance meets the requirements of the timeliness of the OBS and therefore the score has improved from d to a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

The monthly IYRs present expenditure by all three classifications.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional

classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

No, the monthly fiscal bulletins published by the Ministry of Finance do not present actual expenditures by program. The web links to the Monthly IYR reports:

Month 10: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf)

[Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) , Month 9:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) , Month 8:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) , Month 7:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) , Month 6:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) ,

Month 5: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf)

, Month 4: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf)

[Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf) , Month 3:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) , Month

2: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The weekly reports released in XLSX format have some level of information below the level of a ministry in the tab on 'By Project' (see, for example: [http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution Report 16-03-2019.xls](http://www.budgetmof.gov.af/images/stories/DGB/BED/1398Report/Execution%20Report%2016-03-2019.xls)). However, this information only shows a number, not a project name or division name, making the data difficult to identify whether the information is related to programs or other breakdown of expenditure information. For that reason, a score of "D" is confirmed. However, if there were additional details on this tab in the future that identified the projects by name or with a description, the score could potentially increase in the future.

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?

**GUIDELINES:**

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

Yes, comparisons are made for expenditures presented in the in-year reports. For example, in the monthly fiscal bulletin 11: Table 5,6,7,8 and 9 on pages 10-15 presents the comparison of actual year-to-date expenditures with the same period in the previous year. Weblink:

(<https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin> . .

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf))

. The web links to the Monthly IYR reports:

Month 10: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf)

[Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf) , Month 9:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) , Month 8:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) , Month 7:  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) , Month 6:  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) , Month 5:  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) , Month 4:  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf) , Month 3:  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) , Month 2:  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf)

Comment:

The score to this question has improved from the previous round of the OBS because the IYRs assessed in the previous round of the OBS were not meeting the requirement the timeliness standard of the OBS. This year the IYR meet the timeliness requirement of the OBS and provides information on comparison made for expenditures presented. Therefore the score to this question is changed from b to a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Yes, In-Year Reports present individual sources of actual revenue collected. Please see table 2 and 3 pages 7-8 in the monthly fiscal bulletin for month 11. The web link to month 11 fiscal bulletin is: (<https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin> . .  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) )

The web links to the Monthly IYR reports:

Month10:[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf) , Month 9:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) , Month 8:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) , Month 7:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) , Month 6:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) , Month 5:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) , Month 4:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) , Month 4:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf) , Month 3:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf) , Month 3:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) , Month 2:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) , Month 2:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf)

Comment:

The score to this question has been improved from the previous round of the Open Budget Survey because the IYRs assessed in the OBS 2017 were not meeting the timeliness requirements of the OBS standards. The IYRs assessed for this round of the OBS meets the timeliness requirement of the OBS and present the actual revenue by category and therefore the score to this question has been improved from b to a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

**Answer:**

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

**Source:**

Yes, In-Year Reports present actual revenue by category. For example, in the monthly fiscal bulletin 11 table 2 and table 3 on page 7-8 presents the actual revenue by category (such as tax and non-tax). The web link to month 11 fiscal bulletin is:

(<https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin> . .

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) )

**Comment:**

The score to this question has been improved from the previous round of the Open Budget Survey because the IYRs assessed in the OBS 2017 were not meeting the timeliness requirements of the OBS standards. The IYRs assessed for this round of the OBS meets the timeliness requirement of the OBS and present the actual revenue collected and therefore the score to this question has been improved from d to b. Since the revenues in the other category are exceeding the 3% level therefore, I have chosen option b here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Source:**

Yes, comparisons are made for revenues presented in the In-Year Reports. Please see table 2 on page 7 of the monthly fiscal bulletin 11 where the information about the comparison of the year-to-date revenues is presented with the same period in the previous year. The web link to month 11 fiscal bulletin is: (<https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin> . .

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) )

. The web links to the Monthly IYR reports:

Month10:[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf) , Month 9:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) , Month 8:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) , Month 7:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) , Month 6:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) , Month 5:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) , Month 4:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf)

Monthly%20Fiscal%20Bulletin%204.pdf , Month 3:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) , Month 2: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf)

Comment:

The score to this question has been improved from the previous round of the Open Budget Survey because the IYRs assessed in the OBS 2017 were not meeting the timeliness requirements of the OBS standards. The IYRs assessed for this round of the OBS meets the timeliness requirement of the OBS and presents the comparison of actual revenue with the same period in the previous year, and therefore the score to this question has been improved from b to a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Yes, two of the three estimates related to government borrowing and debt are presented. Please see table 1 on page 6 of the monthly fiscal bulletin 11 which provides information on interests and lending/borrowing of the government. However, the information on the central government's total debt burden at that point in the year is not presented. The web link to month 11 fiscal bulletin is:

(<https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin> . .

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) )

The web links to the Monthly IYR reports:

Month10:[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf)

Monthly%20Fiscal%20Bulletin%2010.pdf , Month 9:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) , Month 8:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) , Month 7:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) , Month 6:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) ,

Month 5: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) ,

Month 4: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf)

Monthly%20Fiscal%20Bulletin%204.pdf , Month 3:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) , Month

2: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf)

Comment:

The score to this question has been improved from the previous round of the Open Budget Survey because the IYRs assessed in the previous round of the OBS 2017 were not meeting the timeliness of the OBS standards. This year the monthly IYRs published meet the timeliness whereas the quarterly fiscal bulletins don't meet the timeliness requirement of the OBS. The monthly fiscal bulletin in this round of the OBS provides information on two of the three estimates related to government borrowing and debt are presented, and therefore the score to this question has improved from d to b.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

No, information related to composition of total actual debt outstanding is not presented.

The web link to monthly fiscal bulletin 11: (<https://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin> . . [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2011.pdf) )

The web links to the Monthly IYR reports:

Month10:[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%2010.pdf) , Month 9:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly-Fiscal-Bulletin-9.pdf) , Month 8:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly\\_Fiscal\\_Bulletin\\_8.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly_Fiscal_Bulletin_8.pdf) , Month 7:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%206.pdf) , Month 6:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%205.pdf) , Month 5:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%204.pdf) , Month 4:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%203.pdf) , Month 3:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf) , Month 2:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1397/1397-Monthly%20Fiscal%20Bulletin%202.pdf)

Comment:

Since information related to the total debt stock is not presented in IYR, I have therefore selected option d here.

Some information is presented in the Quarterly Reports, but as these documents are published late by OBS standards, the information contained in those documents is not considered for these questions.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*GUIDELINES:*

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

Answer:

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

Source:

Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented. Please see table 2 on page 19 of the MYR 1397 which provides updated information on macroeconomic forecasts. Pages 20-23 also provides information on the Economic outlook and some explanation beyond the core information is presented. The web link of the MYR is : ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf))

Information on Nominal GDP, GDP growth, exchange rates, and inflation is presented. These are the updated economic outlook for the remainder of 1397.

Comment:

The score to this question has improved from the previous round of the OBS. It is because that the macroeconomic forecast has been updated in the MYR and therefore to this question has changed from the previous round of the Open Budget Survey.

There is no information about interest rates. There is a paragraph of explanation, but there is no comprehensive information.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*GUIDELINES:*

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the*

*Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented. These estimates are updated projections for total expenditures for the year 1397.

. Please see pages 25-32 and table 8 in the MYR 1397 which provides information and updated expenditure estimates and their explanation. The web link for the MYR is:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf)

Comment:

The score to this question has been improved from the previous round of the OBS because limited information was available in the MYR assessed in the previous round of the OBS. However, this year the MYR provides more detailed information on the updated expenditure estimates and hence the score to this question has been updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Source:

Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications. Please see table 10 on page 34 – 40 in the MYR 1397 for the Economic Classification of expenditure. Table 7 on page 22-26 presents the expenditure on Administrative Classification. The MYR 1397 does not present expenditure estimates on classification of functions of government.

These estimates are updated projections for total expenditures for 1397. They include the initial expenditure level, the new added expenditure in the MYR, and the new total expenditure for 1397.

The weblink to the MYR is : (

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf) )

Comment:

The score to this question has been decreased because the MYR assessed in the previous round of OBS was presenting the expenditure estimates on all three classifications. However, the MYR 1397 which is assessed for this round of the OBS present expenditure estimates by two of the three expenditure classification and therefore this year the score has changed from the previous round of the Open Budget Survey.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:  
Administrative classification  
Economic classification

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

**GUIDELINES:**

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

Answer:  
c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Source:  
Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures. Please see tables 4 to 8 on pages 6-17 in the annexes of the MYR which presents information on the development projects and the change occurred in them. The web link to the MYR is : ([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf))

The 1397 Mid-Year Review only presents estimates for programs accounting for discretionary and non-discretionary projects. These estimates are updated or added expenditure level in MYR and not updated total expenditures for specific programs in 1397.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

**Answer:**

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

**Source:**

Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented. Please see table 1 on pages 3-4, and table 3 on pages 14-15 in MYR 1397 which shows the updated estimates for the revenue for the remainder of FY 1397. However, explanation of the difference between the original and updated revenue estimates is not presented. The web link for the MYR is as given:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf)

**Comment:**

Peer Reviewer  
Opinion: Disagree  
Suggested Answer:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

**Comments:**

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397%20MYR%20Approved%20By%20%20Parliament%20%20stamp.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397%20MYR%20Approved%20By%20%20Parliament%20%20stamp.pdf) Pages 12 and 13 of the MYR Budget explains some of the reasons for an updated revenue forecast including improved GDP growth estimates

Government Reviewer  
Opinion: Agree

**Researcher Response**

Yes, I agree with Peer Review's response. Page 12-13 reveal that revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented. I therefore change my response from c to b.

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

Yes, the Mid-Year Review presents revenue estimates by category (such as tax and non-tax), with updated projections for the remainder of FY 1397. Please see table 1 on pages 3-4 and table 3 on pages 14-15 in MYR 1397 where this information is presented. The web link to the MYR 1397 is: [https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397%20MYR%20Approved%20By%20%20Parliament%20%20stamp.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397%20MYR%20Approved%20By%20%20Parliament%20%20stamp.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

*GUIDELINES:*

*Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue. Please see table 3 on pages 14-15 in the MYR 1397 which provides the information on individual sources accounting for all revenues. These estimates include mid-year actual revenue and updated projections for total revenues for 1397.

The web link to the MYR 1397 is:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf)

The revenue in the other category is less than 3% and therefore qualifies for score a.

Comment:

The score to this question has improved from the previous round of the OBS, because MYR assessed for the previous round of the OBS was lacking full information on individual sources of revenue accounting for all revenue. However, this information is provided in the MYR 1398 and hence the score to this question has been improved c to a.

Peer Reviewer

Opinion: Agree

Government 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?

*GUIDELINES:*

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.*

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

Source:

Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented in the MYR 1398. The amount of borrowing is presented in table 1 and 9 on page 3-4. The category of the borrowing as whether it is internal or external is presented in table 6 on page 21 and 22 in MYR 1397. The web link to the MYR 1397 can be found here: [https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397\\_Budget/Mid\\_Year\\_Review/1397MYR%20submitted%20to%20Parliament.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1397_Budget/Mid_Year_Review/1397MYR%20submitted%20to%20Parliament.pdf)

Comment:

The score to this question has been improved because the MYR assessed for this round of the Open Budget Survey presents information on debt and borrowing and are updated as shown in table 6 on pages 21-22 in the MYR 1397. This information was not presented in the MYR analyzed for the OBS 2017. Therefore, the score has been improved from d to c.

The values for net new borrowing are confirmed in the table, and while they are the same value, they do show a separate column showing the revised estimates, which shows that they have reconfirmed the budget figures for net new borrowing.

Peer Reviewer

Opinion: Agree

Government 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?

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion for sectoral expenditure level. Please see table 6, and table 7 on page 20-25 in the YER 1396. The web link for YER is : [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Yes, the 1396 Year-End Report presents expenditure estimates by all three expenditure classifications. The Economic Classification is presented in Appendix 4 in table 2a on page 30-31 in the YER 1397. The Administrative Classification of expenditure is presented in table X on pages 34-43 in the YER 1397. The functional classification is presented on page 23 of the YER. [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification  
Economic classification  
Functional classification

Source:

All of the three expenditure classifications are included in the year-end report.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

No, the Year-End Report does not present expenditure estimates by program. The web link to YER 1396 is:  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

There is only a short mentioning of Budget Reforms project as how much has this project spent.

The score to this question has decreased from the previous round of Open Budget Survey because the YER assessed in the previous version of OBS provided information on expenditure estimates by program. Therefore, the score for this question has decreased.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

The 1396 Year-End Report presents estimates of the differences between the enacted levels and the actual outcome for all revenues are presented. Table 5 – Revenue Summary for Fiscal Years 1395 – 1396, on page 13-14. Additional data and narrative discussion are provided on page 14-19 in the YER 1396. The web link for the YER 1396 is:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 88 asks whether revenue estimates in the Year-End Report are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer “a,” the Year-End Report must present revenue estimates classified by category.*

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

The 1396 YER presents the revenue by category (tax and non-tax). Please see table 5 on page 13-14 of YER which provides this information in Revenue Summary. The web link for the YER is:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer “a,” the Year-End Report must present all sources of revenue individually, accounting for all revenue, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. Answer “b” if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer “c” if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” if individual sources of revenue are not presented in the Year-End Report.*

Answer:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

The 1394 Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue. Please see table 5 – Revenue Summary on page 13-14 in YER 1396. The web link for the YER 1396 is:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

The score for this question is b because the OBS criteria allows to give score when the “other revenue” share is more than 3%.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive’s Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government’s total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive’s Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.*

Answer:

c. 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.

Source:

Although the YER 1396 document provides information for the actual year-end amounts for most of the debt-related indicators, estimates of the differences between actual outcomes and the original (or any revised) budget estimates are only available for 1 of the 6 core elements: Interest payments in Table 6 on page 13 in YER 1396. Actual amounts for all the other core elements are provided as follows: Table 9 – Transactions in Financial Assets on page 27 provides actual year-end amounts for Net borrowing required during the budget year and on the table on page 29 provides actual year-end amounts for: Total stock of Government debt Domestic vs external debt Maturity profile (limited summary data) Interest rate on debt (limited summary data). The web link to the YER 1396 is:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

Interest rates on the debt

Source:

Although the YER 1396 document provides information for the actual year-end amounts for most of the debt-related indicators, estimates of the differences between actual outcomes and the original (or any revised) budget estimates are only available for 1 of the 6 core elements: Interest payments in Table 6 on page 20 in YER 1396. Only actual amounts for all the other core elements are provided as follows: Table 9 – Transactions in Financial Assets on page 27 provides actual year-end amounts for Net borrowing required during the budget year and on the table on page 29 provides actual year-end amounts for: Total stock of Government debt Domestic vs external debt Maturity profile (limited summary data) Interest rate on debt (limited summary data). The web link to the YER 1396 is:

( [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf) )

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented: [https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf)

Comment:

Since the difference between the original macroeconomic forecast for the fiscal year and the outcome for that year is not presented, therefore I have selected option d here. The score to this question has been decreased.

Note that many elements of the macroeconomic forecast are reported as actual values for the year, but none are presented in comparison to the original forecast, which is required for this question.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:  
None of the above

Source:  
The 1396 YER presents information actual values for the year's macroeconomic indicators with information and data provided for Nominal GDP, Real GDP growth, and Inflation and other elements beyond the core macroeconomic indicators such as Balance of Trade, and Exchange rates. Brief narrative discussion for some of the core elements is also included in the YER 1396.

However, as none of these values are shown in comparison to the estimated values at the beginning of the year (as required by this question), they are not counted.

Please see table 1 on page 1 and 2 for information on Real and Nominal GDP estimates and page 5 for inflation and general price level. Interest rates is not presented in the YER 1396. The web link to the YER 1396 is: (  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf) )

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:  
d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

The 1396 YER does not provide estimates of the differences between the original estimates of non-financial data on inputs (for instance, number of provided books to each schools) and the actual outcome (education services delivered and as a result increased literacy rate and achieved relevant plans and policies).

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

No, The 1396 YER has not presented any estimates of the differences between the original estimates of non financial data on results and the actual outcome. The web link to the YER is : ([https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf) )

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are*

*intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. 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.

Source:

The 1396 YER does not provide any 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. The web link to the YER is: (  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf) )

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented. The YER 1396 does not provide any information on original estimates of extra budgetary funds and their actual outcomes. There is only mentioning of extra budgetary activities in table 7 on page 23 of 1396 YER but no comparison is made. The web link to the YER: (  
[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1396/FY%201396%20-%20Annual%20Macro%20Fiscal%20Performance%20Report.pdf) )

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Source:

The Supreme Audit Office conducted two of the three types of the audits (Financial Audit and Performance Audit) for fiscal year 1396 and made them available to public. The web link to Financial Audit Report is: ([http://sao.gov.af/Content/files/Qatia\(3\).pdf](http://sao.gov.af/Content/files/Qatia(3).pdf))

The web link to Performance Audit Reports 1396 is: (<http://sao.gov.af/en/page/1568/13884/64517> ..  
[http://sao.gov.af/Content/files/SUMMARY%20OF%20PERFORMANCE%20AUDIT%20REPORT%20ON%20THE%20MINISTRY%20OF%20ENERGY%20AND%20WATER%20\(1\)\(1\).pdf](http://sao.gov.af/Content/files/SUMMARY%20OF%20PERFORMANCE%20AUDIT%20REPORT%20ON%20THE%20MINISTRY%20OF%20ENERGY%20AND%20WATER%20(1)(1).pdf)

[http://sao.gov.af/Content/files/MoLSMAD%20\(1\)\(1\).pdf](http://sao.gov.af/Content/files/MoLSMAD%20(1)(1).pdf)

<http://sao.gov.af/Content/files/201397%20قوس%2010%20تهائی%20گزارش%20کاپی.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

**Answer:**

a. All expenditures within the SAI's mandate have been audited.

**Source:**

All expenditures within the SAI's mandate have been audited.

The web link for the Financial Audit Report 1396 is: [http://sao.gov.af/Content/files/Qatia\(3\).pdf](http://sao.gov.af/Content/files/Qatia(3).pdf)

**Comment:**

According to the audit report, all of the budgetary units and the complete expenditure and revenues are audited. As per the law, the SAO can audit financial affairs of all the budgetary units.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

d. No extra-budgetary funds have been audited.

Source:

No extra-budgetary funds have been audited.

Page 167-168 of the Financial Audi Report presents information on revenues from extra budgetary activities. However, there is no evidence in the financial audit report which can show that SAI has audited the extrabudgetary funds. The web link for the Financial Audit Report 1396 is: [http://sao.gov.af/Content/files/Qatia\(3\).pdf](http://sao.gov.af/Content/files/Qatia(3).pdf)

Comment:

The score to this question has decreased as compare to the previous round of the OBS 2017 because the Audit Report assessed for the previous round of the OBS presented information on extra budgetary funds as whether they have been audited or not. This information is not presented in this round's audit report and therefore I have selected option d here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

No, the annual Audit Report(s) does not include an executive summary. The web link for the Financial Audit Report 1396 is: [http://sao.gov.af/Content/files/Qatia\(3\).pdf](http://sao.gov.af/Content/files/Qatia(3).pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

No, the executive does not report on steps it has taken to address audit findings. There is no evidence which can show that executive report on steps it has taken to address to audit findings.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.*

*To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.*

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Neither the SAO nor legislature reports on steps the executive has taken to address audit recommendations .

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, “independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance”, and with “a forward-looking ex ante diagnostic task”. In practice, they come in two main forms:*

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*

- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

As per my meeting with the Ministry of Finance, they told me that no IFI exists. Also, as per our monitoring of the budget decision making process, we have found that there is no IFI in Afghanistan.

Comment:

Since no IFI exists therefore, I have selected option d here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. 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.

Source:

Afghanistan does not have the Independent Fiscal Institution.

Comment:

Since there is no IFI, therefore, I have selected option d here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

IFI is not established in Afghanistan

Comment:

Since the IFI is not present in Afghanistan, therefore I have selected option d here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

d. Never, or there is no IFI.

Source:

There is no Independent Fiscal Institution in Afghanistan.

Comment:

Since there is no IFI, therefore I have selected option d here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

As per our monitoring of the budget decision making process and meeting with the Ministry of Finance on Feb 23, 2019; the legislature committee does not debate budget policy prior to the tabling of the EBP.

Comment:

The PBS was only sent to the cabinet and was not shared with the parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

**Answer:**

c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

**Source:**

In 2018 (for FY 2019) the budget was submitted to the legislature on November 11, 2018, before the start of the budget year on December 21, 2018, which is 40 days before the start of the budget year. Here is the link:

[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1398%20Budget%20Calendar%20English\(%20Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1398%20Budget%20Calendar%20English(%20Final).pdf)

**Comment:**

The budget was submitted to the legislature on November 11, 2018, before the start of the budget year on December 21, 2018, which is 40 days before the start of the budget year., therefore, I have selected option c here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

**Answer:**

c. The legislature approves the budget less than one month after the start of the budget year.

**Source:**

The parliament approved the National Budget for the fiscal year 2019 on December 31, 2018 which is less than one month after the start of the budget year. Here is the link: <https://www.tolonews.com/afghanistan/budget/parliament-approves-national-budget>

**Comment:**

The parliament approved the National Budget for the fiscal year 2019 on December 31, 2018 which is less than one month after the start of the budget year. Here is the link: <https://www.tolonews.com/afghanistan/budget/parliament-approves-national-budget>. Since the document that was approved was not publicly available as of the document collection cutoff date of December 31, 2018, we did not evaluate it as the Enacted Budget. Instead, for the Enacted Budget we evaluated the National Budget for fiscal year 2018, which was also approved by the Afghan parliament within one month after the start of the budget year.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

d. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

Source:

According to the Article 97 of the constitution of Afghanistan, the legislature has the right to fully approve or reject the National Budget. Therefore, there is no law about ammendment of the EBP by the legislature. The parliament only provide recommendations to the MoF to incorporate them in the second draft and send back to the parliament for approval.

Comment:

Peer Reviewer  
Opinion: Agree

Government 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?

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

Answer:

d. No, the legislature does not have any such authority.

Source:

According to the Article 97 of Constitution of Afghanistan, the legislature has the right to fully approve or reject the EBP. Therefore, there is no in the law about EBP amendment by legislature. However, as per my meeting with the Ministry of Finance, the National Assembly proposed 350 development projects which were included in the National Budget.

Comment:

There is no such law for the legislature to amend the EBP submitted to the parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

Answer:

c. 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.

Source:

The Ministry of Finance had submitted the EBP to the parliament. As per our monitoring of the National Budget process, a specialized budget or finance committee examined the EBP, but it did not publish a report with findings and recommendations prior to the budget being adopted. However, the parliament broad-casted the session on voting for the National Budget which was approved on December 31, 2018. Here is the link:

<https://www.tolonews.com/afghanistan/budget/parliament-approves-national-budget>.

The link to the video broadcasted live by the parliament on voting for approval and rejection of the EBP 1398/2019 is :

<https://youtu.be/S20BRD1eN0s>

Comment:

Since the specialized budget and finance committee of the parliament did not publish any report with the findings and recommendations, therefore, I have selected option c here. The name of the committee is the Budget and Finance committee of the parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

**Answer:**

c. 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.

**Source:**

The sector committees in the parliament examined spend in the sector for which they are responsible, but they did not publish any reports findings and recommendations prior to the budget being adopted.

**Comment:**

As per my communications with the Ministry of Finance on Feb 23, 2019, the sector committees review the budget in committee-specific sessions and in plenary in the last meeting. Each committee correspond to a ministry with the presence of Ministry of Finance and the budget and finance committee of the parliament. Since the sector committees did not publish any findings and recommendations prior to the budget being adopted, therefore, I have selected option c here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations.*

Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

As per my communication with the finance and budget commission of the parliament on February 21, 2019, the legislature committee did not examine the in-year implementation of the Enacted Budget

Comment:

Since, the committee did not examine the in-year implementation, I have therefore selected option d here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

Answer:

d. 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.

Source:

Comment:

According to articles 46 and 47 of the Public Finance and Expenditure Management law of Afghanistan, the transfer of the funds between the budgetary units can be done only with the Executive approval. Also, according to the budget execution guidelines in the EBP on page 49, the transferring of funds among the budgetary units is the authority of the Ministry of Finance. The IBP guidelines allow for shifts of up to 3% for a higher score, however since 5% is above that limit, therefore I have selected option D here. The law has not been changed, but after a careful review, option D looks appropriate here for this question and therefore the score to this question has changed from the previous round of the survey.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

a 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.

**Source:**

According to the Article 43 of the Public Finance and Expenditure Management Law of Afghanistan, " Any appropriation of the amount required to make the expenditures shall be based on a decision of the Parliament (Wolosi Jirga) that the amount of fund necessary are available".  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/BPU/Budget\\_Law\\_%20English.pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/BPU/Budget_Law_%20English.pdf)

**Comment:**

Referring to Article 43 of the Public Finance and Expenditure Management Law of Afghanistan which states that any additional expenditure beyond the approved amount would need Parliamentary approval. Since the spending of additional amount of revenue requires parliamentary approval, therefore I have selected option a here.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. 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.

Source:

Sources: According to the Article 43 of the Afghanistan Public Finance and Expenditure Law "Where a Law is proposed to be enacted that would require additional expenditures in the current fiscal year, any appropriation of the amount required to make the expenditures shall be based on a decision of the parliament (Wolosi Jirga) that the amount of funds necessary are available from the following sources:" Also the clause 2 of this Article states that "The new allotment referred to in paragraph one shall be valid only when the new allotment is approved and cancellation has occurred for the previously approved allotment." However for reducing the spending below there is no law which requires the executive to take the approval of the parliament prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls

Comment:

Since there is no law requiring the executive to obtain approval from the legislature prior to reducing the spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

Answer:

c. 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.

Source:

As per our monitoring of the National Budget, the committee in parliament examined the Audit report of the fiscal year 2017, but it did not publish any report with the findings and recommendations.

Comment:

Since, the legislature committee did not publish a report with findings and recommendations on the Audit report, therefore I have selected option c here.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

**Answer:**

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

**Source:**

As per the article 7 of the audit law in Afghanistan, the president of Afghanistan shall appoint the head of the SAI. Here is the link:  
<http://sao.gov.af/Content/files/Supreme%20Audit%20Office%20Law.pdf>

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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?

**GUIDELINES:**

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

**Answer:**

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

**Source:**

According to article 8 of the Audit law, the dismissal of the head of SAI shall be approved by the president. Here is the law:  
<http://sao.gov.af/Content/files/Supreme%20Audit%20Office%20Law.pdf>

Comment:

There is no change in the law, but that after a close review of the law, that a "B" response is more appropriate here. According to the law, there are two conditions where the head of Supreme Audit Office can be removed. As per article 8.1 the head of the SAO if found in the corruption related activities will be introduced to the court and the Judiciary will decide the removal of the head of SAI. However, If the head of SAO is found in crimes in accordance to articles 8.2, 8.3, and 8.4; the decision will be made after the decision of the President. Here is the link of the law:

<http://sao.gov.af/Content/files/Pocket%20Book.pdf>

English version of the law can be found here: <http://sao.gov.af/Content/files/Supreme%20Audit%20Office%20Law.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Updated links to the relevant laws below-- Pashto:

<https://web.archive.org/web/20181222171954/http://sao.gov.af:80/Content/files/Pocket%20Book.pdf> English:

<https://sao.gov.af/sites/default/files/2019-06/Supreme%20Audit%20Office%20Law.pdf>

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

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

Answer:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

According to the article 26 of the Audit law, " Supreme Audit Office prepares its budget and will submit it through government to National Assembly for further process. Here is the link: <http://sao.gov.af/Content/files/Supreme%20Audit%20Office%20Law.pdf>

Comment:

As per the email received from the Supreme Audit Office on Feb 24, 2019; that although according to the SAO law, article 26, the Supreme Audit Office determines its budget and will submit to the National Assembly through government. However, In practice, the Supreme Audit Office determines its own budget, and request through pre-budget statement from the MoF, which after approval with small or no changes approved by the parliament in the EB. Therefore I have selected option b here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

According to Article 9 of the Audit law, the SAO has full discretion to decide which audits it wishes to undertake. Here is the link:  
<http://sao.gov.af/Content/files/Supreme%20Audit%20Office%20Law.pdf>.

**Comment:**

As per the email received from the Supreme Audit Office on February 24, 2019; the SAI actually conducts three kinds of audit which are financial audit, performance audit, and Audit on rule of law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer “a,” an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer “b” applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer “c” if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer “d” applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either “a” or “b,” please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is “c,” please specify the name of the unit within the SAI that is tasked with conducting such reviews.

**Answer:**

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

**Source:**

As per the email received from the Supreme Audit Office, the auditors of the Supreme Audit Office under the supervision of INTOSAI conducts the review of the audit process of the Supreme Audit Institution. However, it does not publishes a review of the audit processes annually.

**Comment:**

Since, the auditors of the Supreme Audit Office conducts the review of the audit processes of the SAI, but it does not publish any report on this, therefore, I have selected option c here. This information was shared by the SAO through an email on Feb 24, 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

**Answer:**

a. Frequently (i.e., five times or more).

**Source:**

As per the email from the Supreme Audit Office on February 24, 2019; after the release of the 2017 annual audit report, the senior officials of the Supreme Audit Office participated in the parliamentary hearing committee sessions for more than ten times to discuss the audit report.

**Comment:**

There is no web link or evidence that could show the SAO's officials participating in the hearings of the committee of the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy*

consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. 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).

Source:

The MoF does not have a proper open participation mechanism through which the projects proposed by the public can be included in the National Budget. However, this year the Ministry of Finance organized the town hall meetings and held consultation meetings with the public for the National Budget 1398/2019. Here is the link of the report:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/ProvincialBudget/Dari\\_THMs%20Report.docx](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/ProvincialBudget/Dari_THMs%20Report.docx)

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/ProvincialBudget/THMs%20Report%20.PBU.docx](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/ProvincialBudget/THMs%20Report%20.PBU.docx)

Comment:

Since the government organized the town hall meetings for the fiscal year 2019 but specific individuals were invited from the community development councils and the participation in practice was not open to everyone.

However, there is no proper mechanism or document through which the Ministry of Finance regularly organizes such meetings, therefore, I have selected option c here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The MoF invite representative of CSOs to consult EBP, but does not take concrete steps to engage individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget. In the PDPs the Community Development Councils are invited which were part of the National Solidarity Program and they are also not open to everyone.

Peer Reviewer

Opinion: Agree

Government 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

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

During the town hall meetings, some of the above topics are covered. The brief report on the discussion of these topics in the town hall meetings can be found via this weblink: (<https://www.budgetmof.gov.af/index.php/en/> ..

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/ProvincialBudget/Dari\\_THMs%20Report.docx](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/ProvincialBudget/Dari_THMs%20Report.docx)

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/ProvincialBudget/THMs%20Report%20.PBU.docx](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/ProvincialBudget/THMs%20Report%20.PBU.docx))

There was an agenda shared before the event, which highlighted three of the areas above as topics: investment projects (5), service delivery (6), local spending priorities (3).

Comment:

In the recent town hall meetings, some of these topics were discussed. In the town hall meetings, sufficient time is not allocated for the citizens to actively engage in the budget decision making process. There is no proper participation mechanisms for the citizens in the budget decision making process. However, as per the town hall meetings, and the topics that were discussed with the people, I have selected option b here.

Peer Reviewer

Opinion: Agree

Government Reviewer

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

*1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

As per my meeting with the Ministry of Finance, the MoF does not have any such mechanism through which the public can provide input in monitoring the implementation of the annual budget.

**Comment:**

The executive does not have any participation mechanisms through which members of the public and government officials exchange views on budget implementation.

The Ministry of Finance did hold a workshop on budget execution in 2018, however representatives from civil society were not invited and it was only held for line ministries.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Researcher: No, the executive does not have any public participation mechanism in order to take concrete steps to receive input from individuals and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering*

this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The executive does not have any public participation mechanism during national budget implementation processes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

As per my meeting with the Ministry of Finance on Feb 24, 2019, the MoF shares the information regarding the budget process through budget calendar only. Here is the link:

([https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1398%20Budget%20Calendar%20English\(%20Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1398%20Budget%20Calendar%20English(%20Final).pdf))

Comment:

There is no web link which can show the kind of information that the MoF provides to the public before engaging them in Provincial Development Plans or town hall meetings. Community Development Councils were invited through district governor offices for the town hall meetings. We do not have access to an invitation. People heard about the town halls through governor offices in those five provinces.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The government has provided a report on how the town hall meetings were organized, however the report was not released until January 1, 2019, and given that the OBS research cut-off date was Dec 31, 2018, this report cannot be counted for this question.

The town hall meetings report can be found here:

[https://www.budgetmof.gov.af/images/stories/DGB/Reports\\_publication/ProvincialBudget/THMs%20Report%20.PBU.docx](https://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/ProvincialBudget/THMs%20Report%20.PBU.docx)

Comment:

Since, the executive has provided some sort of written record which includes either the list of the inputs received or a report or summary on how they

will be used. This record was not present in the OBS 2017. The report on the town hall meetings is published just after the cut off date of the OBS 2019 i.e. December 31, 2018, therefore cannot be assessed for this round of the OBS.

If the report continues to be published it can be assessed in future rounds of the OBS, however.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The executive does not have any mechanism to provide a written record of the inputs received from the public and how the inputs were used to assist in monitoring the implementation of the annual budget.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

**Answer:**

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

**Source:**

Yes, the executive incorporates participation into its timetable for formulating the I. Here is the link:  
[https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1398%20Budget%20Calendar%20English\(%20Final\).pdf](https://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1398%20Budget%20Calendar%20English(%20Final).pdf)

**Comment:**

There is a time allocated for briefing the CSOs on the National Budget (see line 27) in the budget calendar. But, this briefing session is open to only a number of CSOs and not everyone. Also, that session was not held in 2018 fiscal year. In fiscal year 2018, the MoF held the town hall meetings in five provinces which were consultation meetings with the citizens on the formulation of the National Budget.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES**

*While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report*

cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. 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).

Source:

The Ministry of Finance issues budget circular through which it collects the requirements of the budgetary units. Line ministries develop the plan and budget and share with Provincial Budget Committee who are comprised of line ministries, member of provincial councils who represent civil society, and many other stakeholders. The role of this committee is to decide whether to approve the plan and budget of the line ministries or to ask for revision. So, there is engagement of representatives of civil society in this committee to decide up on revision of the plan and budget or approve them. The MoF official told me the same during the meeting on February 23, 2019.

Comment:

Since the line ministries share their plans with the provincial budget committee, which is comprised of some specific individuals and participation is not, in practice, open to everyone; therefore, I have selected option c here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The legislature does not conduct public hearing where citizens share their inputs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The legislature does not conduct public hearing where citizens share their inputs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The legislature does not use public participation mechanisms during its deliberations on the annual budget to seek inputs and have feedback mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

**Comment:**

The Supreme Audit Office does not maintain formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

**Comment:**

The Supreme Audit Office does not maintain formal mechanisms through which the public can provide inputs and the SAO provide the public with feedback on how citizens' inputs have been used to determine its audit program.

But now under the Open Government Partnership, the SAO is looking for the ways to include such mechanisms through which public can provide inputs in the Audit phase of the National Budget process.

On the basis of the National Action Plan of Afghanistan for Open Government Partnership (2017-2019), Supreme Audit Office is committed to

execute the implementation of 7 performance audits in collaboration with CSOs and in accordance with the mechanism of public participation in the audit process. You can see this on table 1, page 13-14 of the National Action Plan of Afghanistan for OGP. Here is the link of the document: [https://www.opengovpartnership.org/sites/default/files/Afghanistan\\_Action-Plan\\_2017-2019\\_EN\\_UPDATED.pdf](https://www.opengovpartnership.org/sites/default/files/Afghanistan_Action-Plan_2017-2019_EN_UPDATED.pdf)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*GUIDELINES:*

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The Supreme Audit Office does not maintain any formal mechanisms through which the public can contribute to audit investigations.

But now under the Open Government Partnership, the SAO is looking for the ways to include such mechanisms through which public can provide inputs in the Audit phase of the National Budget process.

On the basis of the National Action Plan of Afghanistan for Open Government Partnership (2017-2019), Supreme Audit Office is committed to execute the implementation of 7 performance audits in collaboration with CSOs and in accordance with the mechanism of public participation in the audit process. You can see this on table 1, page 13-14 of the National Action Plan of Afghanistan for OGP. Here is the link of the document: [https://www.opengovpartnership.org/sites/default/files/Afghanistan\\_Action-Plan\\_2017-2019\\_EN\\_UPDATED.pdf](https://www.opengovpartnership.org/sites/default/files/Afghanistan_Action-Plan_2017-2019_EN_UPDATED.pdf)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree