

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Afghanistan, September 2009**

International Budget Partnership
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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	Not Available
Supporting Budget Documents	2009-10
Citizens Budget	Not Available
Enacted Budget	2009-10
In-Year Reports	2009-10
Mid-Year Report	2008-09
Year-End Report	2008-09
Audit Report	2007-08

Table 2. Key Budget Documents Used: Full Titles and Internet Links*

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced but not Available to the Public
Budget Summary	Minister of Finance has given a speech about the budget for 1388 (2009-10) and explained it to parliament . This was also covered by the media but the transcript is not available.
Executive’s Budget Proposal	Produced but Not Available to the Public
Budget Document One in Support of the Executive’s Budget Proposal	Prioritization Framework for Public Expenditures for 1387-91 (2008-2012), January 9, 2009 http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/Prioritization_budget_1387-91.pdf
Budget Document Two in Support of the Executive’s Budget Proposal	Medium-term Budget Framework, November 12, 2008 http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls
Budget Document Three in Support of the Executive’s Budget Proposal	Not Produced
Citizens Budget	Not Produced
Enacted Budget	1388 National Budget (year 2009-10), April 15, 2009 http://www.budgetmof.gov.af/Budget_Resources/1388/1388_National_Budget_ENG.pdf The Enacted Budget can be obtained from the Ministry of Finance. The Dari version has been stamped by the parliament and the Dari version is then translated into English.
In-Year Reports	Monthly Fiscal Bulletin for (May-June), July 7, 2009 http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf
Mid-Year Review	Mid-Year Review Decree 1387 (2008-09), December 14, 2008 Produced and a copy can be obtained from Ministry of Finance.

Year-End Report	Annual Fiscal Report 1387 (2008-09), August 16, 2009 http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1387/Annual_Fiscal%20Report%20for_1387(2008-09)
Audit Report	Audit Report for 1386 (2007-08), January 27, 2009 Produced and a copy can be obtained from Control and Audit Office
Other Documents	Afghanistan National Development Strategy Part 1, August 1, 2009 http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Part1_ANDSAnnualReport1387_English.pdf Afghanistan National Development Strategy Part 2, August 1, 2009 http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Part11_ANDSAnnualReport1387_English.pdf Quarterly Fiscal Bulletin, August 21, 2009 website http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Quarterly_Fiscal_Bulletin_Q1_1388.pdf
Relevant Ministries & Departments	Not Produced

*** Government Comments for Table 2 are available at the end of the Questionnaire**

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes	Yes	Yes			
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)				Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	NA	NA	No	NA	NA
2. Advance notification of release is sent to users, media	NA	NA	NA	No	NA	NA
3. Released to public same day as official release to media	NA	NA	NA	No	No	NA
4. Available on the Internet free of charge	NA	NA	NA	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	NA	NA	Yes	No	NA
6. Free print copies available, mass distribution	NA	NA	NA	No	No	NA
7. Readily available outside capital and/or big cities ⁺	NA	NA	NA	Yes	Yes	NA
8. Written in more than one language	NA	NA	NA	Yes	Yes	NA
9. News conference is held to discuss release	NA	NA	NA	No	No	NA

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

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request			Yes		
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes
2. Advance notification of release sent to users, media	No	No	No	No	No
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	No
4. Available on the Internet free of charge	Yes	Yes	No	Yes	No
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	Yes	Yes	Yes	Yes	Yes
9. News conference is held to discuss release	No	No	No	No	No

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> All expenditures for the year 1388 (2009-2010) are classified by administrative unit (Ministry level) and can be found in the Operating Budget sheet and Development Revised and External Final sheets in the supporting budget document entitled "Medium-term Budget Framework." This document can be seen online at http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It should be noted that this information, although presented to the legislature, is not made available to the public before the budget is enacted. So in terms of availability to the public the answer would be "d."</p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" since the main document for the Executive's Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive's Budget Proposal.</p>	d

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> All expenditures are classified by functional classification and the categorization is compatible with international standards, These can be accessed in the supporting document entitled “Medium-term Budget Framework” and in sheets Operating graph, Core Development graph and External graph.</p> <p>This document can be accessed online at: http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> This information also is not made public until after the budget is enacted, so in terms of availability to the public the answer is “d.”</p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since the main document for the Executive’s Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive’s Budget Proposal.</p>	<p>d</p>
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<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The expenditures are not classified by economic classification.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No program-level data is presented in the Medium-term Budget Framework.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> An appropriate answer to this question is “d.”</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?
- Yes, multi-year estimates of aggregate expenditure are presented.
 - No, multi-year estimates of aggregate expenditure are not presented.
 - Not applicable/other (please comment).

Citation:

Multi-year estimates of aggregate expenditure are presented in the Operating Budget sheet and the Development Revised and External Final sheets in the supporting budget document entitled "Medium-term Budget Framework." This document can be accessed online at:
http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls

Comment:

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: While the information provided is correct, since this is not available to the public before the budget is enacted, the appropriate answer from that perspective would be "b."

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose answer "b" since the main document for the Executive's Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive's Budget Proposal.

6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Multi-year expenditure estimates are presented for only administrative and economic classifications. It can be seen in Operating Budget sheet and Development Revised and External Final sheets in the supporting budget document entitled "Medium-term Budget Framework." This document can be seen online at:
http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "d."

Peer Reviewer Two Comment: While in terms of information to the legislature the answer to this question would be "b," in terms of availability to the public before the budget is enacted the appropriate answer is "d."

Government Comment: Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose answer "d" since the main document for the Executive's Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive's Budget Proposal.

d

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> No revenue is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Some information is presented, but is not made available to the public until after the budget is enacted, so the appropriate answer is “d.”</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> No revenue is presented in the budget supporting documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The Government released a Donor Financial Review in January 2009 which contains estimates of donor grants to the National Budget.</p>	d

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> No estimates of revenue is presented in budget supporting documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> No information on revenue is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on debt is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> No information on debt is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The “Medium Term Budget Framework” referred to under question 1 includes budget year estimates and projections of debt interest (refer to row 97 of Operating Budget worksheet).</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” since even though the Medium Budget Framework is publicly available, the main document for the Executive’s Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive’s Budget Proposal.</p>	b

<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> No information on debt is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> No information on debt is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> There is no information to show the impact of different macroeconomic assumptions.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on the impact of policy proposals on expenditures is presented in the supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on impact of policy proposals on expenditures is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> All expenditures for the years 1387 (2008-2009) are classified by administrative unit (Ministry level) and can be found in the Operating Budget sheet and Development Revised and External Final sheets in the supporting budget document entitled “Medium-term Budget Framework.”</p> <p>This document can be seen online at: http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Administrative classification is provided only for the future. For preceding years, expenditures are reported only for aggregated figures at the sectoral/programmatic levels.</p> <p><u>Peer Reviewer Two Comment:</u> Same as the response to Question 7.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since the main document for the Executive’s Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive’s Budget Proposal.</p>	d

19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?
- a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.
 - b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.
 - c. Some, but not all, expenditures are classified by function for BY-1.
 - d. No expenditures classified by function are presented for BY-1.
 - e. Not applicable/other (please comment).

Citation:

All expenditures for year 1387 (2008-2009) are classified by functional classification and the categorization is compatible with international standards. This can be accessed in the supporting document entitled "Medium-term Budget Framework" in sheets Operating graph, Core Development graph and External graph.

This document can be seen online at:

http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

IBP Comment: IBP editors chose answer "d" since the main document for the Executive's Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive's Budget Proposal.

d

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> The expenditures are not classified by economic classification for year 1387 (2008-2009).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> No program-level data for year 1387 (2008-2009) are presented in the Medium-term Budget Framework.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> It is difficult to find out how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year in the document.</p> <p>Medium-term Budget Framework- this document can be seen online at http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Usually at least 6 months actual data are reflected, but since this document is not made public until after the budget is enacted, the appropriate response remains “d.”</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Estimates of the aggregate level of expenditure for year 1386 (2007-2008) and 1387 (2008-2009) are presented in the Operating Budget sheet and Development Revised and External Final sheets in the supporting budget document entitled “Medium-term Budget Framework.”</p> <p>This document can be seen online at: http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Although this information is presented, since it is not publicly available until after the budget is enacted, the appropriate response is “b.”</p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” since the main document for the Executive’s Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive’s Budget Proposal.</p>	<p>b</p>
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24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - e. Not applicable/other (please comment).

Citation:

Expenditure estimates for year 1386 (2007-2008) and 1387 (2008-2009) are presented for only administrative and economic classifications. These can be accessed in the Operating Budget sheet and Development Revised and External Final sheets in the supporting budget document entitled "Medium-term Budget Framework."

This document can be seen online at:

http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose answer "d" since the main document for the Executive's Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive's Budget Proposal.

d

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> No actual data for all expenditures is presented.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No adjustment has been made.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on revenue is presented in the supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Some information may be presented, but since it is not publicly available until after the budget is enacted, the appropriate response remains “d.”</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on tax is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The Government released a Donor Financial Review in January 2009 which contains estimates of donor grants to the National Budget for the year preceding the budget year (2007). This is available from the Ministry of Finance on request, or on the www.budgetmof.gov.af website.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since the main document for the Executive’s Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive’s Budget Proposal.</p>	<p>d</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on revenue is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> No information on revenue is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on revenue is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on revenue is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on debt for preceding years is presented in the supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on debt is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No extensive information on extra budgetary funds is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on intergovernmental transfers is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “e” as Afghanistan only has one level of Government, and does not have intergovernmental transfers.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since the main document for the Executive’s Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive’s Budget Proposal.</p>	<p>d</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on transfers to public corporations is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on quasi-fiscal activities is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: For some simple “quasi-fiscal activities” such as subsidies there is some information in the budget. However for the broader meaning of quasi-fiscal activity, there are lots of government activities that are not included in the official budget. A good example of that is Presidents special fund for public relations and/or policy campaigns.</p> <p>Peer Reviewer Two Comment: This presumably refers in large part to central bank activities of a quasi-fiscal nature. Although these may not be reported in the budget documents, Afghanistan’s central bank does produce detailed reports and accounts on its activities. While the appropriate answer to this question remains “d”; perhaps it could be noted that information on central bank activities is made public on a regular basis, just not through the budgetary process.</p> <p>Government Comment: Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on financial assests is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on non-financial assests is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Expenditure arrears are not presented in the budget documents.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “e”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Although arrears tend to be relatively small, a more appropriate response to this question would be “d.”</p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “e,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since the main document for the Executive’s Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive’s Budget Proposal.</p>	d
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on contingent liabilities is presented in supporting documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on future liabilities is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The “Medium Term Budget Framework” referred to under question 1 includes information on pension liabilities for civil service/military, and martyrs and disabled. Refer to rows 86 and 84 of the Operating Budget Worksheet.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” since even though the Medium Term Budget Framework is publicly available, as per the Survey methodology because the main document for the Executive’s Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive’s Budget Proposal.</p>	<p>d</p>
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<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Most donors directly finance and implement projects and they do not provide information to the government. Details on sources of donor assistance are not presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The Ministry of Finance separately compiles estimates of donor assistance, by donor, project, etc. Nevertheless, the appropriate response to this question remains “d.”</p> <p><u>Government Comment:</u> The Government released a Donor Financial Review in January 2009 which contains estimates of donor assistance to the National Budget. This is available from the Ministry of Finance on request, or on the www.budgetmof.gov.af website.</p>	d
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on tax expenditures is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> No information on revenues is presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> For most of the revenues (international assistance) donors earmark it before they give it to the government. In some cases they spend it directly and the government does not directly use the funds.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> No such information on secret items is presented in the supporting budget document entitled "Medium-term Budget Framework." This document can be seen online at: http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "e"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "e," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" since the main document for the Executive's Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive's Budget Proposal.</p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Refer to the reviewer’s response to question 49. The Prioritization Framework for 1387-1391 also covers the budget year.</p>	d

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
 - e. Not applicable/other (please comment).

Citation:

The link between government's stated policy goals and the coming budgets is provided only in narrative form. No quantitative estimates are provided. See page 3-4 in Prioritization Framework for Public Expenditures for 1387-91 (2008-2012)
http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/Prioritization_budget_1387-91.pdf

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose answer "d" since the main document for the Executive's Budget Proposal is not available to the public. This rationale applies to all questions 1-55 pertaining to the Executive's Budget Proposal.

d

<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No information is present on non-financial data in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u> No such information is present in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No specific performance indicators for expenditure programs related to year 1388 (2009-2010) are presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> No specific performance indicators for expenditure programs related to year 1388 (2009-2010) are presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation:</u> No specific performance indicators for expenditure programs related to year 1388 (2009-2010) are presented in supporting budget documents.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ol style="list-style-type: none"> Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on policies intended to alleviate poverty is not presented. Not applicable/other (please comment). <p><u>Citation:</u> No information is presented on policies related to year 1388 (2009-2010).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Extensive information on tax rates and fees is available on the Ministry of Finance's webiste. http://www.mof.gov.af/?lang=en&p=laws&nid=5</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." In the budget documents there is very little information about tax, and no mention of the tax rates. However, as indicated above, there is a separate department of the Ministry of Finance which provides such information on their website.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" since there is no information for 2009 regarding taxes, fees, signing bonuses, royalties or other payments associated with commercial projects involving the private sector.</p>	d

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> No analysis on the distribution of the tax burden is presented.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

- a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- b. Yes, information is presented, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on conditions associated with IFI assistance is not presented.
- e. Not applicable/other (please comment).

Citation:

No such information is available to the public from the Ministry of Finance but it can be obtained from the donors' websites.

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." These kinds of information are typically obtained from documents other than the budget related documents. For example the IMF letter of intent refers to such details.

<https://www.imf.org/external/np/loi/2009/afg/030409.pdf>

However, the budget documents do not discuss these issues at all.

Peer Reviewer Two Comment: Given that the information is readily available on the public websites of the IMF and World Bank, a more appropriate response to this question would be "a."

Government Comment: Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose answer "a" since this information is available in the IMF letter of intent accessible at:

<http://www.imf.org/External/NP/LOI/2009/afg/030409.pdf>

a

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none">a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.b. Yes, information is presented, but some details are excluded.c. Yes, some information is presented, but it lacks important details.d. No, information on conditions associated with donor country assistance is not presented.e. Not applicable/other (please comment). <p><u>Citation:</u> No such information is available to the public from Ministry of Finance but it can be obtained from donors' websites.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" because some information is available on the donors' websites.</p>	b
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Minister of Finance provides a briefing to the Parliament and the media is allowed to cover the session. The summary of the speech is also published in government newspapers.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	d
<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Ministry of Finance does not produce the Citizen Budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> The Ministry of Finance does not produce a glossary of definitions for budget terms as a separate document. However most budget-related documents present a glossary on the last page. (For instance, Quarterly Fiscal Bulletin)</p> <p>http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Quarterly_Fiscal_Bulletin_Q1_1388.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose response "d" since the above mentioned document and other available documents do not contain non technical; definitions of terms used in the budget.</p>	<p>d</p>
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63. Do citizens have the right *in law* to access government information, including budget information?
- Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
 - Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
 - Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
 - No, the right to access government information has not been codified into law, or this right does not include access to budget information.
 - Not applicable/other (please comment).

Citation:

In Public Policy and Expenditure Management Law, the right to access government information has been codified.

http://www.budgetmof.gov.af/Regulation/Budget_Law_ English.pdf

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The PFEM Law stipulates that the Ministry of Finance must publish the annual budget upon approval, quarterly progress reports upon submission to the government and the President as well as a final budget reconciliation report and a set of financial statements.

Peer Reviewer Two Comment: By way of further clarification, the requirement for regular publication of budget information is embodied in Afghanistan's Public Finance and Expenditure Management Law, and this provision of the law has been implemented. The more appropriate response to this question thus remains "a."

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose response "d" since this question asks about the existence in law of a right to access government information, including budget information. The researcher and the peer reviewers are referring to a Public Finance and Expenditure management law which does not guarantee access to government information by the public.

d

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

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

Citation:

Citizens and civil society representatives can access these documents upon demand from administrative units.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b/c." However, the process is not that easy and average people might not be able to access the information beyond what is posed on the internet. It might be easier to request information as an institution rather than an individual and get a CD or in some cases a hard copy of the documents.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose response "c." As per the peer reviewer's comment in practice there are limited opportunities for the public to gain access to disaggregated data.

C

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

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

Citation:

The disaggregated information for individual programs is not available through ministries but it can be obtained from donors. Most of the projects and programs are funded by donors and specifications and detailed information related to projects is publicly available.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose response "d" since because the executive branch produces this information, the executive should make this information available, not donors. The Open Budget Survey methodology stipulates that the issuing agency should make the relevant information available, not an alternate source.

d

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> The Ministry of Finance submits the Budget to the Parliament for approval by February 3. The Ministry of Finance is required to do this by article 39 part 3 the of Public Finance and Expenditure Management Law as follows: (The government shall forward through the Meshrano Jirga (upper chamber of Parliament) along its advisory comments to the Wolosi Jirga (lower chamber of Parliament), the budget referred to in paragraph 2 of this article, along with a summary its views not less than 45 days preceding the fiscal year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Ministry of Finance releases a Budget Preparation Timetable each year. A copy of the timetable for 1388 (2009-2010) can be obtained from the Ministry of Finance. The timetable for 1389 (2010-2011) is available at: http://www.budgetmof.gov.af/NationalBudget/Budget_Calendar/1388_Budget_Time_table_revised/Budget_Time_table_English_2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Ministry of Finance adheres to the most of the dates in Budget Preparation Timetable but since the Ministry of Finance revised the timetable two to three times last year the correct response is “b.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> The Executive does not hold consultations legislators until the budget is presented to the Parliament.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> Ministry of Finance and Ministry of Economy hold consultations only with key stakeholders such as donors and international organizations.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

71. When does the executive release a pre-budget statement to the public?

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

Citation:

Ministry of Finance released the following pre-budget documents:
Main Budget Circular, October 26, 2008, five months before the start of the budget year.

Program Budget Circular, October 25, 2008, five months before the start of the budget year.

Provincial Budget Circular, October 25, 2008, five months before the start of the budget year.

Budget Timetable, March 29, 2008, 1 year before the start of the budget year.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose "d" as the correct response because the Budget Circular cannot be considered as the Pre-Budget Statement. The Pre-Budget Statement is intended to disclose the parameters of the Executive's Budget Proposal—specifically, total expenditures, forecast for total revenues, and debt to be incurred during the upcoming budget year. The Budget Circulars mentioned above do not meet these criteria.

d

72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?

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

Citation:

This information is presented in the "Main Budget Circular" document, the Afghan National Development Strategy (ANDS) and Prioritization budget 1387-91 . Both documents present the government's macroeconomic and fiscal framework. Both documents are available on the Ministry of Finance's website.

http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/Prioritization_budget_1387-91.pdf

Afghanistan National Development Strategy Part 1

http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Part1_ANDSAnnualReport1387_English.pdf

Afghanistan National Development Strategy Part 2

http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Part11_ANDSAnnualReport1387_English.pdf

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose "d" as the correct response because the Budget Circular cannot be considered as the Pre-Budget Statement. The Pre-Budget Statement is intended to disclose the parameters of the Executive's Budget Proposal—specifically, total expenditures, forecast for total revenues, and debt to be incurred during the upcoming budget year. The Budget Circulars mentioned above do not meet these criteria.

d

73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?

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

Citation:

No explanation is presented in Pre-budget statements but the Afghan National Development Strategy (ANDS) and Prioritization budget 1387-91 documents present this information . Both documents present government's policies and priorities and are available on the Ministry of Finance's website.

http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/Prioritization_budget_1387-91.pdf

Afghanistan National Development Strategy Part 1

http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Part1_ANDSAnnualReport1387_English.pdf

Afghanistan National Development Strategy Part 2

http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Part11_ANDSAnnualReport1387_English.pdf

Comment:

Researcher Response to this Question was “a”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose “d” as the correct response because the Budget circular cannot be considered as the Pre-Budget Statement. The Pre-Budget Statement is intended to disclose the parameters of the Executive’s Budget Proposal—specifically, total expenditures, forecast for total revenues, and debt to be incurred during the upcoming budget year. The Budget Circulars mentioned above do not meet these criteria.

d

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> Based on Budget Timetable, the budget will be submitted by February 3rd to the Parliament which is 7 weeks before the start of the budget year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> While the rating is appropriate, under the Constitution of Afghanistan, the Budget is only required to be presented to Parliament at least 45 days before the start of the fiscal year. Consistent with this, the 1388 Budget was provided to Parliament on 5 February 2009.</p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> Public hearings on the macroeconomic and fiscal framework are broadcasted on television. Testimony only from the executive branch is heard.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Parliamentary representatives of the public can ask the Executive questions on the macroeconomic and fiscal framework. This is covered by television and other media.</p>	<p>C</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> Testimony from the Minister of Finance is heard only on some major administrative units and the hearing is broadcasted on television.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c," since the level of hearings is more limited in scope as compared with what would be implied for "b."</p> <p><u>Government Comment:</u> Parliamentary representatives of the public can ask the Executive questions on the budgets of line Ministries. This is covered by television and other media.</p> <p><u>IBP Comment:</u> IBP editors chose response "c" since very limited number of hearings are held in which testimony from the executive branch is heard.</p>	<p>C</p>
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77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?

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

Citation:

No testimony from the public is heard during the public hearing.

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Parliamentary representatives of the public can ask the Executive questions regarding the budgets of line Ministries. This is covered by television and other media.

IBP Comment: IBP editors agree with response "d." Even though the public's parliamentary representatives can question the executive, this question specifically refers to members of the public that could include any individual, organization, or association independent of national government.

d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> The committee does not release a report but committee members are interviewed by media.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Parliament sends a short report on the approval or rejection on the budget (including reasons for rejection) to the Ministry of State in Parliamentary Affairs, who sends it to all Ministries. This is covered by the media.</p> <p><u>IBP Comment:</u> IBP editors agree with response “d” since the report is not released directly to the public.</p>	<p>d</p>
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u> The committee does not release a report and this information is discussed behind closed doors.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Mostly no details are provided to the legislation due to national security concerns.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The rating is appropriate. For all line ministries, Parliament is provided with information on the budget for each line ministry by economic classification. Further disaggregated information is available from the Ministry of Finance on request. However, for intelligence agencies this disaggregated information is not available.</p>	<p>b</p>
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?

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

Citation:

No such authority has been mentioned in the law.

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Parliament has the right to approve or reject the budget as a whole. If it rejects the budget, it provides reasons and the amendments required for approval. The Executive will then consider making these amendments, before submitting it again to Parliament for its consideration.

IBP Comment: As per the Constitution, article ninety-seven, the Wolesi Jirga approves or rejects the proposal of the promulgation of law including budget and financial affairs, and the proposal of taking or providing loans after discussion as a whole. Therefore the correct response to this question is "c."

C

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> The government shows expenditure in program-level detail. The Core Budget is presented by ministry level while program level detail is available for the development budget. It can be seen in Table 1: Core Budget By Afghanistan National Development Strategy, page 79, 1388 (2009-2010) National Budget. http://www.budgetmof.gov.af/Budget_Resources/1388/1388_National_Budget_ENG.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> In-year reports are released each month by the Ministry of Finance. http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> In-year reports cover all expenditures from the same month of last year to date. It is available in page 26, Table 6a. Integrated Core Budget Gross Expenditures by Ministry and ANDS pillar - Monthly Actuals. http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> The actual expenditures are organized by program-level detail. Page 26, Table 6a presents Integrated Core Budget Gross Expenditures by Ministry and ANDS pillar - Monthly Actuals. http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose response "c" since only departmental totals are presented.</p>	<p>C</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Comparisons are made for all expenditures for the same period as in the previous year. These are presented in page 26, Table 6a. Integrated Core Budget Gross Expenditures by Ministry and ANDS pillar - Monthly Actuals. http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> It is released every month. The following report is for May-June and it was released in July. http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> In-year reports cover all revenues from same month of last year to date. This information is available on page 7, Table 1b. Integrated Core Budget Revenues - Monthly Year-to-Date (YTD) Actuals http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> In-year reports cover all revenues from same month of last year to date. This information is available in page 7, Table 1b. Integrated Core Budget Revenues - Monthly Year-to-Date (YTD) Actuals http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> It is released every month. The following report is for May-June and it was released in July. http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
 - Yes, key additional information is presented, but some details are excluded.
 - Yes, some additional information is presented, but it lacks important details.
 - No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
 - Not applicable/other (please comment).

Citation:

The Afghanistan government does not borrow money since most of the budget consists of grants from donor countries and organizations. Only figures are available in the monthly report for each month. In page 6-7, Table 1a. Integrated Core Budget Revenues - Monthly Actuals and Table 1b. Integrated Core Budget Revenues - Monthly Year-to-Date (YTD) Actuals
http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "d."

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose response "d" because there is no information in the monthly or quarterly reports regarding actual borrowing.

d

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> In- year reports are released to the public every month and typically a week elapses before the report is released.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Ministry of Finance releases a mid-year review of the budget that discusses the changes in economic outlook. This document is released after it is approved by Parliament. The Dari language version of Mid-year review 1387 (2008-2009) can be obtained from the ministry of finance.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> In the Mid-year review 1387 (2008-2009), page 49-50, the tables show the actual expenditure for the first five months of budget year and also updated expenditure estimates. The Dari language version of Mid-year review 1387 (2008-2009) can be obtained from ministry of finance.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> The core budget includes ministry-level detail while development budget includes project-level detail. In Mid-year review 1387 (2008-2009), the table on page 54 explained the new expenditure estimates.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>b</p>
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<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> The table in the Mid-year review 1387 (2008-2009), page 49 shows revenue for first five months of budget year and in next column the estimates for next months.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> The Ministry of Finance shifts the funds only during the Mid-year review and Mid-year review is passed by the Parliament.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> The procurement of goods and services followed an open and competitive process but significant irregularities did occur during this process.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> According to Public Finance & Expenditure Management Law, article 43. amendments of appropriations should be approved by Parliament. This article also mentions that "The new appropriation referred to in paragraph one shall be valid only when the new appropriation is approved and cancellation has occurred for the previously approved appropriation."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive have not asked for a supplemental budget in past years and the percentage is not mentioned in the law.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	e

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> The Annual Fiscal Report 1387 (2008-2009) was released in August 2009 It was therefore released within six months.</p> <p><u>Comment:</u> Annual Fiscal Report 1387 (2008-09), August 16, 2009 http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1387/Annual_Fiscal%20Report%20for_1387(2008-09)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> The data on actual outcomes has been not audited.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The office of Audit and Control is politically very weak and therefore, does not have enough power/resources/institutional human capital to get jobs done on time, or even independently/professionally.</p> <p><u>Peer Reviewer Two Comment:</u> Just to clarify, the year-end report is released, but the data does not represent externally audited data.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> The difference between the enacted levels and the actual outcome for expenditures is not presented in the annual fiscal report but the actual outcome for the current fiscal year is compared with the previous year's actual outcomes.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> The difference between the enacted levels and the actual outcome for expenditures is not presented in the annual fiscal report but the actual outcome for the current fiscal year is compared with the previous year's actual outcomes.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> The difference between the targeted outcome for revenues and actual outcome for revenue is presented with an explanation. It can be accessed in the annual fiscal report, page 6. http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1387/Annual_Fiscal%20Report%20_for_1387(2008-09)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Page 2, Macroeconomic Performance in the Annual Fiscal Report.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b," as it may not be very detailed.</p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" since the explanation is not very detailed.</p>	b
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> It is compared with the actual outcomes of the previous year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> It is compared with the actual outcomes of the previous year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> It is compared with the actual outcomes of the previous year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> No information is presented on extra-budgetary funds.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>The Independence and Performance of the Supreme Audit Institution</p>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> The release date is not specified in the law but mostly it takes 9-10 months after the end of the fiscal year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> More than two-thirds of expenditure has been audited for year 1386 2007-2009. A summary of the findings is posted on the website of Control and Audit Department. http://www.cao.gov.af/Default.aspx?mID=71&p=1</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report’s content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u> The audit report has an executive summary.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>114. 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?</p> <ul style="list-style-type: none"> a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation:</u> The president has the authority to remove the head of the Control and Audit Department without the final consent of the legislature.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> Audits of extra-budgetary funds are not released.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

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

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

Citation:

It is clearly mentioned in the Control and Audit law, in article 14, that the SAI has full authority to undertake any audits that it may wish. The Dari language version of the law can be found in the following link: <http://www.cao.gov.af/Default.aspx?mID=53&p=2>

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose response "d." This is because the CAO's current legislative framework does not provide the CAO with budgetary or operational independence from the executive branch. In addition, the CAO's enabling legislation does not provide the CAO with the authority to require audited entities to report on actions taken in response to CAO recommendations, or demand access to necessary documents, officials, and premises.

d

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> The Control and Audit department is one of the few government agencies that determine its own budget.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u> The Control and Audit department undertakes audits of all government agencies including the ministry of defense, interior and intelligence but it requires permission from the president.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u> The Control and Audit department does not communicate with the public.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u> The Legislature does not view the audit reports.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u> This is not available</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The Security sector is the most sensitive sector in Afghanistan and therefore, most of its financial resources come from foreign donors. Therefore, as I mentioned before, the government has very little control over these funds.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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Government Comments: Section One

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Main Budget Circular, October 26, 2008 Produced and a copy can be obtained from Ministry of Finance. Program Budget Circular, October 25, 2008 Produced and a copy can be obtained from Ministry of Finance. Provincial Budget Circular, October 25, 2008 Produced and a copy can be obtained from Ministry of Finance. Budget Timetable, March 29, 2008 Produced and a copy can be obtained from Ministry of Finance.</p> <p>Government Comment: For future reviews under the OBI, the Ministry of Finance would like to inform the International Budget Partnership that it published a Pre Budget Report for the 2010/11 Budget on the MoF website.</p>
Budget Summary	<p>Minister of Finance has given speech about budget 1388 (2009-10) and explained it to parliament which was also covered by media</p>
Executive's Budget Proposal	<p>Produced but Not Available to the Public</p> <p>Government Comment: For future reviews under the OBI, the Ministry of Finance would like to inform the International Budget Partnership that it intends to publish the 2010/11 Executive Budget Proposal before it has been approved by Parliament.</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Prioritization Framework for Public Expenditures for 1387-91 (2008-2012), January 9, 2009 http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/Prioritization_budget_1387-91.pdf</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Medium-term Budget Framework, November 12, 2008 http://www.budgetmof.gov.af/units/Budget_Policy_Coord_Reporting/Prioritization/English/MTBF_English_May_13th.xls</p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Government Comment: Donors Financial Review Report, January 2009.(Published document provided to Ahmad Wali Qaderi on 3/2/10) This is available on the budgetmof.gov.af website, under the Aid Management Directorate section.</p>
Citizens Budget	<p>Not Produced</p>

Enacted Budget	1388 National Budget (year 2009-10), April 15, 2009 http://www.budgetmof.gov.af/Budget_Resources/1388/1388_National_Budget_ENG.pdf
In-Year Reports	Monthly Fiscal Bulletin for (May-June), July 7, 2009 http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/MEB/MFB_Period_3_FY_1388_07-07-2009.pdf
Mid-Year Review	Mid-Year Review Decree 1387 (2008-09), December 14, 2008 Produced and a copy can be obtained from Ministry of Finance.
Year-End Report	Annual Fiscal Report 1387 (2008-09), August 16, 2009 http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1387/Annual_Fiscal%20Report%20_for_1387(2008-09)
Audit Report	Audit Report for 1386 (2007-08), January 27, 2009 Produced and a copy can be obtained from Control and Audit Office
Other Documents	Afghanistan National Development Strategy Part 1, August 1, 2009 http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Part1_ANDSAnnualReport1387_English.pdf Afghanistan National Development Strategy Part 2, August 1, 2009 http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Part11_ANDSAnnualReport1387_English.pdf Quarterly Fiscal Bulletin, August 21, 2009 website http://www.budgetmof.gov.af/Eco_Fiscal_info/Regular_Reports/1388/Quarterly_Fiscal_Bulletin_Q1_1388.pdf
Relevant Ministries & Departments	Not Produced