International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

ZAMBIA

September 28, 2007

International Budget Partnership
Center on Budget and Policy Priorities
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Washington, DC 20002
www.internationalbudget.org
www.openbudgetindex.org
This questionnaire was completed by:

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Section One: The Availability of Budget Documents
Table 1. Budget Year of Documents Used in Completing the Questionnaire

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, “Not Available.”*

<table>
<thead>
<tr>
<th>Budget Documents Used in Completing the Questionnaire</th>
<th>Budget Year Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>2007-2009</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>2007</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>2007</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
<td>2007</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Available</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2007</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>2006</td>
</tr>
<tr>
<td>Mid-Year Report</td>
<td>Not Available</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>2005</td>
</tr>
<tr>
<td>Audit Report</td>
<td>2005</td>
</tr>
</tbody>
</table>
Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

<table>
<thead>
<tr>
<th>Budget Document</th>
<th>Full Title, Date, and Internet Link</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>2007-2009 Medium-Term Expenditure Framework &amp; the 2007 Budget (Green Paper), Publicly Available at <a href="http://www.mofnp.gov.zm">www.mofnp.gov.zm</a></td>
</tr>
<tr>
<td>Budget Summary</td>
<td>Budget Speech 2007 by the Minister of Finance, Publicly Available But Not on the Internet</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>Estimates of Revenue &amp; Expenditure for the 1st Jan to 31st Dec 2007 (Yellow Book), Publicly Available But Not on the Internet</td>
</tr>
<tr>
<td>Budget Document Three in Support of the Executive’s Budget Proposal</td>
<td></td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Produced</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Estimates of Revenue &amp; Expenditure for the 1st Jan to 31st Dec 2007 (Yellow Book), Publicly Available But Not on the Internet</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Macroeconomic Indicator, Ministry of Finance and National Planning 2006, Publicly Available But Not on the Internet</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Not produced in 2006 and 2007</td>
</tr>
<tr>
<td>-----------------</td>
<td>--------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Other Documents</td>
<td>Treasury Minute 2006 (AG Report 2004), Publicly Available But Not on the Internet</td>
</tr>
<tr>
<td>Relevant Ministries &amp; Departments</td>
<td>Produced, Publicly Available</td>
</tr>
</tbody>
</table>
### Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

<table>
<thead>
<tr>
<th>DISTRIBUTION OF BUDGET DOCUMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
</tr>
</tbody>
</table>

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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.

<table>
<thead>
<tr>
<th>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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-budget</td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>1. The release date is known at least one month in advance</td>
</tr>
<tr>
<td>2. Advance notification of release is sent to users, media</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
</tr>
<tr>
<td>7. Readily available outside capital and/or big cities*</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
</tr>
</tbody>
</table>

*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

For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:

<table>
<thead>
<tr>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td></td>
<td></td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td>Yes</td>
<td></td>
<td></td>
<td>Yes</td>
</tr>
</tbody>
</table>

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?

For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.

<table>
<thead>
<tr>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>No</td>
<td>No</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>Yes</td>
<td>Yes</td>
<td>NA</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>No</td>
<td>No</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
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<td>No</td>
<td>NA</td>
<td>No</td>
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<tr>
<td>6. Free print copies available, mass distribution</td>
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<td>No</td>
<td>NA</td>
<td>No</td>
</tr>
<tr>
<td>7. Readily available outside capital/big cities*</td>
<td>No</td>
<td>No</td>
<td>NA</td>
<td>No</td>
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<td>8. Written in more than one language</td>
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<td>No</td>
<td>No</td>
<td>NA</td>
<td>No</td>
</tr>
</tbody>
</table>

*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

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.
### The Executive’s Budget Proposal

#### Estimates for the Budget Year and Beyond

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)?

   a. All expenditures are classified by administrative unit.
   b. Expenditures are classified by administrative unit, but some small units are not shown separately.
   c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.
   d. No expenditures classified by administrative unit are presented.
   e. Not applicable/other (please comment).

**Citation:**
Yellow Book with respect to heads of expenditure, statement C, pages 1-1439

**Comment:**
The answer does not change from “a” but I agree with both comments from reviewers. I would, however, change the language of reviewer two from “it is then presented as a ‘final’ document to Parliament.” To “it is then presented to parliament for discussion and approval.”

**Peer Reviewer One Comment:**
With reference to the general observation as regards the distinction between the Executive Budget proposal and the Enacted Budget, there is a distinction between the two documents in that the former is an “Estimate of Expenditure and Revenue” while the latter, once enacted becomes “An appropriation Act” or Approved Budget. Both documents traditionally have a yellow cover and hence reference to both as *Yellow Books*, as if there is no distinction: but technically there is.

**Peer Reviewer Two Comment:** The Ministry of Finance and National Planning prints a draft *Yellow Book* which is discussed by Cabinet. After Cabinet has approved it, it is then presented as a ‘final’ document to Parliament. The name does not change after approval, even when changes have been made (by Parliament). These changes are only made in the Ministry’s database and not in the *Yellow Book.*
2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?
   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).

Citation:
Yellow Book with respect to heads of expenditure, statement C, pages 1-1439

Comment:
While Heads of expenditures are classified according to administrative functions and activities/purpose of financing, the activities do have a standard classification. The codes vary form one spending unit to another. Zambia adopted activity based budgeting in 2004. Although the 2005 budget standardized some programs/activities from codes 01 to 06, programs codes from 07 to 99 and sub program codes are not.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?
   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).

Citation:
Yellow Book with respect to heads of expenditure, statement C, pages 1-1439

Comment:
Since the adoption of ABB in 2004 While Heads of expenditures are classified according to administrative functions, improvements needs to be made as regards standardization of classifying some programs/activities, see comment on Q2 above.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?

   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).

Citation:
Yellow Book with respect to heads of expenditure, statement C, pages 1-1439

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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)?

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

   Citation:

   Comment:
   Aggregate expenditures are provided, excluding amortisation up to BY2 as well as expenditure by type.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

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)?

   a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
   b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
   c. 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.
   d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
   e. Not applicable/other (please comment).

   Citation:

   Comment:
   "b" picked on account of excluding amortisation which disqualifies "all."

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
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?
   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).

   Citation:
   Yellow Book, pages xxxvii-xiiv

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

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?
   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).

   Citation:
   Yellow book pages XXXVIII-XLIV

   Comment:
   Non-tax revenue sources, broken down by line ministries and revenue source. Program and project grants are shown by donor country.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.” In the health sector and HIV sub-sector in particular, the government does not have full information on grants from “vertical funds” such the Global Fund for TB and Malaria, Foundations, etc. This cannot therefore be well captured in the executive budget. As an illustration, Ministry of Finance leave out HIV spend in the MTEF on account of not understanding how much money goes to the HIV fight. Much of these resources are considered off-budget.

   **Researcher Response:** I choose to keep my answer “a.” My understanding is that the question refers to the identification of the various sources of non-tax revenue and not variations in the magnitude of revenue received,
as being suggested by reviewer ii. Grants are clearly given as a source, among others. The reviewer agrees with this. He talks about “full information on grants.” So grants are identified as a revenue source but they would be variation between budget and actual. The illustration on HIV spending in the MTEF, though interesting, is not relevant here. In any case, MTEF focuses on policy, revenue and expenditure aggregates. I, therefore, don’t agree that the Ministry of Finance does not understand how much money goes to HIV fight. It knows how much has been budgeted and the component of donor support that goes through the public financial management system but would not know what private individuals and NGOs are spending on the HIV fight. Donors may also support those institutions directly without the knowledge of GRZ and may even support line ministries outside the budget, which would contribute to unconstitutional spending and subsequent approval through supplementary expenditure.

**IBP Comment:** IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.

<table>
<thead>
<tr>
<th>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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, multi-year estimates of aggregate revenue are presented.</td>
</tr>
<tr>
<td>b. No, multi-year estimates of aggregate revenue are not presented.</td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Green paper, page 8

**Comment:**
A break down on tax revenue is provided while total are provided with respect to non tax revenue and grants. The data presented covers the period 2006-2009.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

a
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>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, multi-year estimates are presented, but only for some individual sources of revenue.</td>
</tr>
<tr>
<td>d.</td>
<td>No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:
As above

Comment:
As above.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>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).</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the data reflect the outstanding debt at the end of the budget year.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the data reflect the outstanding debt at the start of the budget year.</td>
</tr>
<tr>
<td>d.</td>
<td>No, data on the outstanding debt are not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:
Budget speech 2007, page 5

Comment:
"Mr. Speaker, the stock of domestic debt increased by 24.2 percent to K7,687 billion as at end 2006 from K6,189 billion at end 2005. … Preliminary information indicates that the country's external debt stock stood at US$635 million at end of December 2006, a reduction of 86.5 form the end of 2005 stock of US$4.5 billion." This was as a consequence of the multilateral debt relief initiative.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>Question</th>
<th>Option A</th>
<th>Option B</th>
<th>Option C</th>
<th>Option D</th>
<th>Option E</th>
<th>Citation</th>
<th>Peer Reviewer One Comment:</th>
<th>Peer Reviewer Two Comment:</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</td>
<td>a. Yes, interest payments on the debt are presented.</td>
<td>b. No, interest payments on the debt are not presented.</td>
<td>c. Not applicable/other (please comment).</td>
<td></td>
<td></td>
<td>Citation:</td>
<td>Budget speech, page 17</td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
<td>Comment:</td>
<td>Expenditure on domestic debt interest stood at K656.6 billion while interest and amortization on foreign debt stood at K129.3 billion.</td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
<td>Peer Reviewer One Comment:</td>
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<td></td>
<td>Peer Reviewer Two Comment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>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?</td>
<td>a. Yes, extensive information related to the composition of government debt is presented.</td>
<td>b. Yes, key additional information is presented, but some details are excluded.</td>
<td>c. Yes, some additional information is presented, but it lacks important details.</td>
<td>d. No, additional information related to the composition of government debt is not presented.</td>
<td>e. Not applicable/other (please comment).</td>
<td>Citation:</td>
<td>As above.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Comment:</td>
<td>Interest payments on domestic debt and interest plus principle payments of foreign debt provided separately, see above.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
<td>Peer Reviewer One Comment:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Peer Reviewer Two Comment:</td>
<td>A more appropriate response to this question would be “c.” For instance, maturity profile for domestic debt is given but for external debt.</td>
<td></td>
</tr>
</tbody>
</table>
14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- 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.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:  
Green paper, page 2

Comment:  
No forecasts are done but targeted levels of macroeconomic indicators which form the basis of budget projections.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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)?

- 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).

Citation:  

Comment:  

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

   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).

   Citation:
   Budget Speech, page 18

   Comment:
   The government reduced spending on general public services by 7.5% in line with government policy to direct resources towards poverty reduction programs.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

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?

   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).

   Citation:
   Budget Speech, page 22-28

   Comment:
   For example, details are provide with respect to changes in pay as you earn on both tax banda and rates and expected revenue loss. Details in tax rates and revenue loss or gain is provided.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
### Estimates for Years Prior to the Budget Year

<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
<th>Citations</th>
<th>Comments</th>
</tr>
</thead>
</table>
| 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)? | a. All expenditures are classified by administrative unit for BY-1.  
b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.  
c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.  
d. No expenditures classified by administrative unit are presented for BY-1.  
e. Not applicable/other (please comment). | Yellow book, page 1-1439 | Expenditures are classified by administrative unit (heads of expenditure) and within each head by programs or activity. Zambia adopted ABB in 2004. |
|                                                                          |                                                                        |           | Peer Reviewer One Comment: |
|                                                                          |                                                                        |           | Peer Reviewer Two Comment: |

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<tr>
<th>Question</th>
<th>Options</th>
<th>Citations</th>
<th>Comments</th>
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</thead>
</table>
| 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). | Yellow book, page XIX | Under this classification all expenditures related to that function regardless of which expending unit is grouped under that function. It is broken down into personal emoluments, non-personal emoluments programs; and constitutional and statutory expenditure. |
|                                                                          |                                                                        |           | Peer Reviewer One Comment: |
|                                                                          |                                                                        |           | Peer Reviewer Two Comment: |
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?

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<tbody>
<tr>
<td>a.</td>
<td>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</td>
</tr>
<tr>
<td>b.</td>
<td>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</td>
</tr>
<tr>
<td>c.</td>
<td>Some, but not all, expenditures are classified by economic classification for BY-1.</td>
</tr>
<tr>
<td>d.</td>
<td>No expenditures classified by economic classification are presented for BY-1.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Yellow book, page 1-1439

**Comment:**
Yellow book provides expenditure by function, administrative unit and economic activity.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<p>| | |</p>
<table>
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<tbody>
<tr>
<td>a</td>
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</table>

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>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>a.</td>
<td>Program-level expenditure data are presented for all expenditures for BY-1.</td>
</tr>
<tr>
<td>b.</td>
<td>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</td>
</tr>
<tr>
<td>c.</td>
<td>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</td>
</tr>
<tr>
<td>d.</td>
<td>No program-level expenditure data are presented for BY-1.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Yellow book, page 1-1439

**Comment:**
As in comment for Q18, the ABB is being improved with the passage of time.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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)?

   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).

   Citation:
   Discussions with the Ministry of Finance officials.

   Comment:
   All speeding units are required to submit monthly expenditure returns before the next funding is released. The Financial Report is produced by the Accountant General based on these monthly returns which will be available for the 12 months of the year from which at least 50% would have been audited by the Office of the Auditor general which continue to be improved upon.

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment:

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)?

   a. Yes, such prior-year estimates of aggregate expenditure are presented.
   b. No, such prior-year estimates of aggregate expenditure are not presented.
   c. Not applicable/other (please comment).

   Citation:

   Comment:

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment:
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:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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?

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).

Citation:

Comment:
Choose "e," even though BY-1 would have been the right according to the yellow book. There is no option for BY-1. BY-2 actual expenditures are available in the 2005 Financial Report which is considered as an end of year report not a supporting budget document.

**Peer Reviewer One Comment:** We maintain answer “e” because the Zambian Yellow book (budget) always two columns; one showing approved amounts for the previous year (BY-1), after enactment, and the proposed expenditures for the current budget year. The actual expenditures are not reflected in budget documents but in other documents such as the Financial report as given by the researcher. However, BY-1 as suggested by the researcher may not be appropriate because by this time, the data would not be available.

**Peer Reviewer Two Comment:**

**Researcher Response:** I choose to keep my answer “e.”
The question is not relevant for Zambia because the yellow book only shows BY-1 figures on the expenditure side. That was the context in which my previous comment was given. As regards BY-1 figures, 3 columns are given: budget (approved estimate), supplementary and total authorized. At that stage, no actual figures would be available. BY-2 actual figures are available in the financial report, which is an end year report. The yellow book has more than 2 columns—3 columns for BY-1 and 1 column for BY showing the proposed allocation.

**IBP Comment:** IBP editors chose answer, “d.”
Information regarding actual expenditures, for the years preceding the BY in question, is not presented in any of the documents included in the budget proposal presented to the Parliament. Therefore the appropriate answer is “d” in accordance to the criteria used for selecting answers across all countries.
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?

   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).

   Citation:
   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

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)?

   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).

   Citation:
   Yellow book, page XXXVII-XLIV
   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
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)?

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).

Citation:
As above

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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)?

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).

Citation:
Yellow book, page 1-1439

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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)?

   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).

   Citation:

   Comment:
   **Peer Reviewer One Comment:**
   **Peer Reviewer Two Comment:** A more appropriate response to this question would be “a.” For example Yellow Book for 2007 reflects such estimates from 2005.

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)?

   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).

   Citation:

   Comment:

   **Peer Reviewer One Comment:**
   **Peer Reviewer Two Comment:**
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?

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

**Citation:**

**Comment:**
Same comment as for Q25.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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?

- 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).

**Citation:**
Budget speech, page 5.

**Comment:**
Foreign debt stock stood at US$635 million at the end of December 2006.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

   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).

   Citation: 
   Comment: 

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

### Comprehensiveness

35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?

   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).

   Citation: 
   Comment: 

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

   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).

Citation:

Comment:

**Researcher’s Response to this Question was “d.”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.” Government does report and give budget transfers to Local government, public Universities, and public research institutions to mention but three. The Yellow Book contains information on “grants to public institutions.”

**Researcher Response:** I choose to change answer to “c.”

Good point by reviewer two. This is quite a difficult issue. 1. I don’t consider public universities and grant aided institutions as part of either central or local government. 2. Financing local government is a big problem in Zambia, there is no revenue sharing mechanism. The policy is that city councils should not expect financing from central government but the non city councils. There are allocations on capital grants, but usually this is administered by the Ministry of Local government itself, turning the councils into spectators. There is a provision on grants in lieu of rates, this is a statutory charge on every one owning property in a council area but councils usually don’t receive these payments. Hence, my decision not to consider those items as inter-governmental transfers. As a compromise, I could go along with “c.”

**IBP Comment:** IBP editors chose answer, “c,” consistent with researcher’s observation.
<table>
<thead>
<tr>
<th>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on transfers to public corporations is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Comment:**

Government no longer provides subsidies to public corporations. If this was done, it would be reflected in the budget. However, the government is providing tax incentives and concessions to private companies.

**Peer Reviewer One Comment:**

Peer Reviewer Two Comment: It is worth noting that while government claims not to be providing subsidies to public corporations, there are indirect subsidies currently being to some public corporations. For instance, Zambia Telecommunications Company (ZAMTEL) and Zambia Electricity Company (ZESCO), two public corporations, have not been able to meet their tax obligations (such as income tax) to government and there seems to have been no effort to enforce the law on the part of government. This is a form of fiscal subsidy currently being provided to these corporations.
38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

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<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on quasi-fiscal activities is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
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</table>

Citation:
Yellow book, page 334 and 2007

Comment:
Ministry of Finance and National Planning, and Agriculture and Cooperatives provides an example of support to institutions such as Zambia Revenue Authority, Revenue Appeals Tribunal, Coffee Board of Zambia, and Tobacco Board of Zambia, among others.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?

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<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key information, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on financial assets is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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<tr>
<td>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</td>
<td></td>
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</table>
|   | 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). |
|Citation:|   |
|Comment:|   |
|**Peer Reviewer One Comment:**|   |
|**Peer Reviewer Two Comment:**|   |
|41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?|   |
|   | 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.  
<p>| e. Not applicable/other (please comment). |
|Citation:|   |
|Comment:|   |
|<strong>Peer Reviewer One Comment:</strong>|   |
|<strong>Peer Reviewer Two Comment:</strong>|   |</p>
<table>
<thead>
<tr>
<th>42.</th>
<th>Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</th>
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<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</td>
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<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on contingent liabilities is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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<tr>
<th>43.</th>
<th>Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</th>
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<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on future liabilities is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

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<tbody>
<tr>
<td>a.</td>
<td>All sources of donor assistance are identified individually.</td>
</tr>
<tr>
<td>b.</td>
<td>At least two-thirds of, but not all, sources of donor assistance, are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Less than two-thirds of sources of donor assistance are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No sources of donor assistance are identified individually.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation: Yellow book, page XII-XLIII

Comment: No information on in-kind assistance.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

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<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on tax expenditures is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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</table>

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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<tr>
<td>46.</td>
<td>Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>All earmarked revenues are identified individually.</td>
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<tr>
<td>b.</td>
<td>At least two-thirds of, but not all, earmarked revenues are identified individually.</td>
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<tr>
<td>c.</td>
<td>Less than two-thirds of earmarked revenues are identified individually.</td>
<td></td>
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<tr>
<td>d.</td>
<td>No earmarked revenues are identified individually.</td>
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</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**
Yellow book, page XXXVIII

**Comment:**
Examples of earmarked revenues is excise duty on electrical energy for rural electrification, fuel levy for road maintenance and medical levy for the purchase of medical equipment.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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<tr>
<td>47.</td>
<td>What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>One percent or less of expenditure is dedicated to secret items.</td>
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<tr>
<td>b.</td>
<td>Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</td>
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<tr>
<td>c.</td>
<td>Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</td>
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<tr>
<td>d.</td>
<td>More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</td>
<td></td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**
Yellow book

**Comment:**
A total of 1.56% is spent on military intelligence and Zambia security Intelligence Service (Special Division). Figures obtained from page XXVIII

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
### The Budget Narrative & Performance Monitoring

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
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</tbody>
</table>

**Citation:**
Budget speech, page 18

**Comment:**
An example is reduction in general public services of 7.5% to accommodate increased spending on poverty reduction activities in line with government policy in that direction.

**Researcher’s Response to this Question was “c.”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “b.” Answer ‘b’ acknowledges the link between major policy goals and the budget, which is normally the case. The detail provided in the budget and/or supporting documents is adequate.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose to keep my answer “c.” The comment from reviewer one is general. It does not point any specific detail. There is limited policy discussion and linkages in the budget speech. This calls for a production of a budget supplementary document to provide the necessarily analytical detail.

**IBP Comment:** IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.
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:
Green paper, page 2

Comment:
It is pointed out that in the medium-term, government will focus on accelerating pro-poor growth by emphasizing the implementation of appropriate policies.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

   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).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
51. Are the non-financial data presented useful for assessing how an expenditure program is performing?

   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).

   Citation:

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?

   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).

   Citation:

   Comment:

   **Peer Reviewer One Comment:**
   Performance indicators are reflected in departmental/sectoral annual plans.

   **Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. All performance indicators are well designed.</td>
</tr>
<tr>
<td>b. Most performance indicators are well designed.</td>
</tr>
<tr>
<td>c. Some performance indicators are well designed, but most are not.</td>
</tr>
<tr>
<td>d. No programs have performance indicators, or they are not well designed.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
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<tr>
<th>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. All performance indicators are used in conjunction with performance targets.</td>
</tr>
<tr>
<td>b. Most performance indicators are used in conjunction with performance targets.</td>
</tr>
<tr>
<td>c. Some performance indicators are used in conjunction with performance targets, but most are not.</td>
</tr>
<tr>
<td>d. No performance indicators are used in conjunction with performance targets.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on policies intended to alleviate poverty is not presented.
e. Not applicable/other (please comment).

Citation:
Budget speech and Greaan paper

Comment:
Refer to comments on Q48 and Q49

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

### Additional Key Information for Budget Analysis & Monitoring

*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.*
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?

   a. Yes, extensive information on tax rates, fees, royalties and other revenue sources is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information is not presented.
   e. Not applicable/other (please comment).

Citation:
Budget speech, page 22

Comment:
Changes in tax rates provided.

**Researcher’s Response to this Question was “a.”**

**Peer Reviewer One Comment:** I would support the researcher’s answer to question 56 because the Zambia Revenue Authority publishes tax changes and tax tables and also maintains a tax advice centre that serves to provide the public with various tax requirements for a wide range of tax payers.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.” There has been progress made with respect to availability of tax rate or fee schedule especially in the 2008 budget (see section on mineral taxes). But not all details are given to the public.

**Researcher Response:** I chose to keep my answer “a.” Relevant details are always provided to changes in tax rates. Further details are provided, including formulas in the relevant pieces of legislation posted on the parliament web page: www.parliament.gov.zm and also as provided by ZRA, as observed by reviewer one.

**IBP Comment:** IBP editors chose answer, “a” consistent with the researcher’s comment.
57. Does the executive make available to the public an analysis of the distribution of the tax burden?

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).

Citation:

Comment:

**Researcher’s Response to this Question was “d.”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” The Zambia Revenue Authority does provide the tax burden for PAYE and Income Tax. ([www.zra.org.zm](http://www.zra.org.zm))

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose to keep my answer “d.”
There is need to keep in mind the time we are focusing on. Both ZRA and MoFNP do not have capacity to do that kind of work. The web page itself, though rich in information and a welcome development, is relatively new. No tax expenditure statement has ever been produced. ZRA should move in that direction. There is need for analytical work on tax issues to be coming from these institutions as well as research institutions. Needless to say that I have been doing work in that area. I have had discussions with ZRA, including then Commissioner General and MoFNP, including PSs for Planning & Budget.

**IBP Comment:** IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.

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:

Comment:

**Researcher’s Response to this Question was “d.”**
Peer Reviewer One Comment: A more appropriate response to this question would be “b.” The documents, such as the Letter of Intent are made available on request.

Peer Reviewer Two Comment:

Researcher Response: I choose to keep my answer “d.” While I appreciate the comment from reviewer I, focus here is on information issued by the executive to the public. Letter of intent is posted by the IMF on the IMF web. I am not yet aware of any executive document that explains the conditionalities associated with IFIs assistance. Even the letter of intent does not do that.

IBP Comment: IBP editors chose answer “c” to maintain consistency of assumptions across countries.

The IBP believes that any and all conditionalities that governments agree to in the course of contracting debt or grants should be available to the public. And in the majority of cases, especially in cases involving macroeconomic conditionalities, such conditionalities must be disclosed in a country’s budget documents. A basic tenet of fiscal transparency is that all factors that could impact a government’s fiscal position must be disclosed in the country’s budget documents.

The above question is worded to acknowledge that in some cases, mostly involving individual projects, highly detailed information on conditionalities associated with their implementation exists only in project or other documents formulated or agreed on with international financial institutions. Inclusion in budget documents of all the information of public interest contained in project documents may in some cases not be possible or desirable. The above question therefore takes into account information that governments either authorize or refuse to authorize the World Bank and IMF to publish.

In 1994, the World Bank adopted a disclosure policy that allows for disclosure of certain categories of information, such as Country Assistance Strategies, upon the receiving of the ‘no-objection’ of the government in question. This policy was reaffirmed in 2005. A written ‘no-objection’ of the government is required to disclose Country Assistance Strategies. For more details, please see:

The Bank Information Center, a non-profit organization, not associated with either the World Bank or any other international financial institution, compiles extensive information on the availability of documents

www.ifitransparencyresource.org
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<tr>
<td>59.</td>
<td>Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</td>
<td></td>
<td>d</td>
</tr>
<tr>
<td></td>
<td>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.</td>
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<tr>
<td></td>
<td>b. Yes, information is presented, but some details are excluded.</td>
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<td></td>
<td>c. Yes, some information is presented, but it lacks important details.</td>
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<td></td>
<td>d. No, information on conditions associated with donor country assistance is not presented.</td>
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<td></td>
<td>e. Not applicable/other (please comment).</td>
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<td>Peer Reviewer One Comment:</td>
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<td>Peer Reviewer Two Comment:</td>
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<tr>
<td>60.</td>
<td>Does the executive make available to the public a summary that describes the budget and its proposals?</td>
<td></td>
<td>b</td>
</tr>
<tr>
<td></td>
<td>a. Yes, it provides a summary that is very informative.</td>
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<tr>
<td></td>
<td>b. Yes, it provides a summary that is somewhat informative.</td>
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<tr>
<td></td>
<td>c. Yes, but the summary is not very informative.</td>
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<td></td>
<td>d. No, it does not provide a summary.</td>
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<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
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<tr>
<td>Citation:</td>
<td>Budget Speech.</td>
<td></td>
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<tr>
<td>Comment:</td>
<td>The speech, like all the other government documents is not available for free but must be purchased. Whereas the budget speech is a small document and the cost is affordable, the Yellow Book is so expensive that it is beyond the reach of the public. A further explanation is that I have taken the Yellow Book to be the main budget document and the Budget Speech to the summary. No further summary is provided beyond the Budget Speech itself.</td>
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<tr>
<td>Peer Reviewer One Comment:</td>
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<td>Peer Reviewer Two Comment:</td>
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<td>Question</td>
<td>Options</td>
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</table>
| 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? | 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). | d |

Citation:  
Comment:  
**Peer Reviewer One Comment:**  
**Peer Reviewer Two Comment:**

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<th>Question</th>
<th>Options</th>
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| 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)? | 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). | d |

Citation:  
Comment:  
**Peer Reviewer One Comment:**  
**Peer Reviewer Two Comment:**
63. Do citizens have the right *in law* to access government information, including budget information?

a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.

b. 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.

c. 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.

d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.

e. Not applicable/other (please comment).

Citation:

Comment:

**Peer Reviewer One Comment**: Stakeholders are currently lobbying for a Freedom of Information Law. This is not yet in place in the country so "d" is okay for Question 63. However, it is true that even if the legislative framework is not yet in place regarding access to information, the public has been able to access information on request, and this is provided as deemed fit by the Controlling Officers. Restrictions are in as far as issues of national security are concerned. Otherwise as I indicated elsewhere availability or non-available in most cases is a factor of responsible persons’ attitudes and the department’s own efficiency.

**Peer Reviewer Two Comment:**
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:
Discussions with the Permanent Secretary for Budget at the Ministry of Finance and National Planning indicated that this information can now be provided on request.

Comment:

**Peer Reviewer One Comment**: See comments at Question 63 above and 65 below.

**Peer Reviewer Two Comment**: Answer given is correct. For example, the Ministry of Health section of the yellow book shows budgets not only by individual institutions such as hospitals, but also by programs and activities in those institutions. Furthermore, action plans from hospitals and district health offices can be obtained on request by the public.”
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:
As above.

Comment:
I strongly doubt whether this information would be available. However, improvements continue.

Researcher’s Response to this Question was “a.”

Peer Reviewer One Comment: There seems to be a contradiction between the response and the comment provided. What the researcher might have been trying to indicate, as obtains in reality is that such information can be availed on request (no restrictions), however, the difficulty would be as a result of government’s own bureaucracy and internal inefficiencies arising from, for instance, poor record keeping.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” This information may be available within government but it is difficult for members of the public to access it due to the manner in which it is stored or not stored.

Researcher Response: I chose to change my answer to “c.” The answer is based on the response from the Permanent Secretary responsible for budget who was former Director of budget. The government produces non-financial data in the form of Complements and Grading of Posts in Ministries and Provinces. Also MoFNP has a unit which monitors spending on poverty related whose reports are publicly discussed at the PRSP working groups, making “d” not the right answer. Given my previous doubts based on my own experience and comments from reviewer one, I am inclined to scale down my answer to “c.”

IBP Comment: IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.
Section Three: The Budget Process
### The Budget Process

#### Executive’s Formulation of the Budget

<table>
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<tr>
<th>Question</th>
<th>Options</th>
<th>Citation</th>
<th>Comment</th>
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</thead>
</table>
| 66. How far in advance of the release of the budget is the day of its    | a. The release date is set in permanent law.  
| release known?                                                           | b. The executive announces the release date at least two months in advance.  
|                                                                          | c. The executive announces the release date less than two months but more than two weeks in advance.  
|                                                                          | d. The executive announces the release date two weeks or less before the release, or makes no announcement.  
|                                                                          | e. Not applicable/other (please comment).                                                                     | Constitution of   | The release date is known as the last Friday in January based on common practice. According to the law, budget presentation should be       |
|                                                                          |                                                                                                                 | Zambia, Article   | done within three months after the commencement of each financial year.                                                                 |
|                                                                          |                                                                                                                 | 117(1)            | Peer Reviewer One Comment:                                                                                                                                                                     |
|                                                                          |                                                                                                                 | Peer Reviewer Two Comment:                                                                                  |
| 67. Does the executive release to the public its timetable for preparation | a. Yes, a detailed timetable is released to the public.  
| of the executive’s budget proposal (that is, a document setting          | b. Yes, a timetable is released, but some details are excluded.  
| deadlines for submissions from other government entities, such as line    | c. Yes, a timetable is released, but it lacks important details.  
| ministries or subnational government, to the ministry of finance or what  | d. No, a timetable is not issued to the public.  
<p>| ever central government agency is in charge of coordinating the budget’s  | e. Not applicable/other (please comment).                                                                      | Peer Reviewer One Comment:                                                                                  |
| formulation)?                                                            |                                                                                                                 | Peer Reviewer Two Comment:                                                                                  |</p>
<table>
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<tbody>
<tr>
<td><strong>68.</strong></td>
<td>Does the executive adhere to its timetable for the preparation and release of the budget?</td>
</tr>
<tr>
<td></td>
<td>a. The executive adheres to the dates in its timetable.</td>
</tr>
<tr>
<td></td>
<td>b. The executive adheres to most of the key dates in its timetable.</td>
</tr>
<tr>
<td></td>
<td>c. The executive has difficulty adhering to most of the dates in its timetable.</td>
</tr>
<tr>
<td></td>
<td>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
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<tr>
<td><strong>Citation:</strong></td>
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<tr>
<td><strong>Comment:</strong></td>
<td>The executive adheres to the release date of the budget with the exception of 2004 budget which was delayed by one week. This is law, traditional and common practice known by the public to the extent that government informs the public should it fail to adhere to the date as was the case last year.</td>
</tr>
<tr>
<td><strong>Peer Reviewer One Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer Two Comment:</strong></td>
<td></td>
</tr>
</tbody>
</table>
69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

   a. Yes, the executive holds extensive consultations with a wide range of legislators.
   b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
   c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
   d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
   e. Not applicable/other (please comment).

Citation:

Comment:
Through consultations on the Green Paper with the Estimates Committee.

**Researcher’s Response to this Question was “b.”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” Option "b" is inappropriate because it indicates that some key members are excluded, when in fact the consultations are limited to a few of these legislators that are taken to be key, i.e. the Estimates committee at the expense of other stakeholders.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” While some MPs may be consulted, there is no formalized way of ensuring that a broad spectrum of parliamentarians is involved in determining budget priorities. This is evidenced in the manner MPs, especially the opposition, debate the Budget.

**Researcher Response:** I agree to change my answer to “c.”
I agree with reviewer one, on exclusion of key members but don’t agree with both on “c” because the rest of the members can make submissions through the committee or directly to MoFNP via established channels and fora. Whether legislators make effective use of these channels and to extent the executive includes the inputs is a different matter. The question is too broad and answers some what restrictive. I don’t agree with “c” on account of “limited consultations” which leaves only one viable option “a” but too much on the high side. I would go along with “c.”
70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

a. Yes, the executive holds extensive consultations with a wide range of constituencies.
b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
c. Yes, the executive holds very limited consultations, involving only a few constituencies.
d. No, the executive does not typically consult with the public as part of the budget preparation process.
e. Not applicable/other (please comment).

Citation:

Comment:
Through the Green Paper consultations & invitation to make budget proposals.

**Researcher’s Response to this Question was “b.”**

**Peer Reviewer One Comment:** The Ministry of Finance issues an “A call Circular” in the public media to invite public submissions on yearly budgets. In this sense, there is consultation, at least in as far as providing an opportunity for the public to make submissions is concerned. However, this cannot be regarded ‘extensive’ and adequate, and therefore, rules out ‘a’ and ‘b’ in my opinion. I choose ‘c’ to give it the benefit of the doubt.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” While consultations are made, they are limited to a few stakeholders who are usually urban based.

**Researcher Response:** I chose to keep my answer “b”
I was given a rare opportunity to analyze budget submissions made by the public. They came from all over the country, even though urban areas submitted more than rural ones. I have had first hand experience is seeing GRZ take on board some of these recommendations. Submissions and discussions are open to anyone who wants to make them; therefore “c” can not be appropriate. Lack of capacity on all sides remains a key challenge. The trouble is that most people consider budget to be a one off event. There is need for more public awareness and engagement.

**IBP Comment:** IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.
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:
Green Paper

Comment:
The 2007 Green paper was produced in November 2006.

**Researcher’s Response to this Question was “a.”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “b” because, as the researcher notes, the Green Paper (MTEF) was released in November 2006. Similarly, the MTEF covering 2008-2010 was released in November, 2007.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “d.” The Green Paper (MTEF) is not the same as a Pre-Budget Statement.

**Researcher Response:** I chose my answer because according to the law, budget presentation should be done within 3 months after the commencement of the financial year, see comment on question 66. 3 months in BY plus 2 months from November in BY-1 gives 5 month, i.e., within 4 months. This law is being followed. According to common practice, budget day is the last Friday in January but is not strictly adhered to as we have seen delays of one to two weeks, which is still within the law and gives us about 4 months, which still makes “a” the correct answer.

Now what is the start of the budget year? The answer will be different depending at whether you are looking at the internal process within line ministries or external approval process by parliament. I took the latter interpretation above. The internal process can be taken to start with the issuing of a call circular which is between August and October each year.

**IBP Comment:** IBP editors chose answer, “b” in light of peer reviewer and researcher comment.
<table>
<thead>
<tr>
<th>72.</th>
<th>Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Green paper, page 1-7

**Comment:**

**Researcher’s Response to this Question was “a.”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “d” for reasons cited above.

**IBP Comment:** IBP editors chose answer, “a” in light of researcher’s citation.
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?

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

Citation:
Green paper, page 1-6

Comment:
It spells out the macro economic, sectoral, external and structural objectives, policies, targets and measures.

Researcher’s Response to this Question was “a.”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.”

Researcher Response: Reviewer ii does not provide any explanation. My justification is provided in the previous comment and as supported by the reference in the citation.

IBP Comment: IBP editors chose answer, “a” in light of the researcher’s comment.
### Legislative Approval of the Budget

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>74. How far in advance of the start of the budget year does the legislature receive the budget?</td>
<td></td>
</tr>
<tr>
<td>a. The legislature receives the budget at least three months before the start of the budget year.</td>
<td></td>
</tr>
<tr>
<td>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</td>
<td></td>
</tr>
<tr>
<td>c. The legislature receives the budget less than six weeks before the start of the budget year.</td>
<td></td>
</tr>
<tr>
<td>d. The legislature does not receive the budget before the start of the budget year.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**  
**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**  
Discussion with one of the stakeholders called before the committee.

**Comment:**
Engagement has started and is improving in this area, but hampered by the quality of the Green paper and capacity of members of parliament in the committee.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
<td>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).</td>
</tr>
<tr>
<td>Citation:</td>
<td>As above.</td>
</tr>
<tr>
<td>Comment:</td>
<td>As above, expect to see more improvements.</td>
</tr>
</tbody>
</table>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
<td>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).</td>
</tr>
<tr>
<td>Citation:</td>
<td>As above.</td>
</tr>
<tr>
<td>Comment:</td>
<td>As above.</td>
</tr>
</tbody>
</table>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>78.</strong> Do the legislative committees that hold public hearings release reports to the public on these hearings?</td>
<td><strong>d</strong></td>
</tr>
<tr>
<td>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, the committees release reports, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, the committees release reports, but they are not very informative.</td>
<td></td>
</tr>
<tr>
<td>d. No, the committees do not release reports or do not hold public hearings.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td><strong>Citation:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
<td>No report is realized but the hearings are open to the media who report on the same.</td>
</tr>
<tr>
<td><strong>Peer Reviewer One Comment:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer Two Comment:</strong></td>
<td></td>
</tr>
</tbody>
</table>

| **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? | **b** |
| 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). | |
| **Citation:** | Yellow book, page 596 and 599- |
| **Comment:** | Information provided at aggregate level but not debated. |
| **Peer Reviewer One Comment:** | |
| **Peer Reviewer Two Comment:** | |
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:**
   The Authority lies in the Article 117(1) of the Constitution of Zambia

   **Comment:**
   The executive does not want any changes to be made to the original proposal.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

   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.
   e. Not applicable/other (please comment).

   **Citation:**
   Yellow book, pages 1-1439.

   **Comment:**
   Debated up to program level but appropriation Act is summarized up to Head of expenditure level.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
## Executive’s Implementation of the Budget

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)?

- 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).

### Citation:

**Comment:**
There are two types of in-year reports:
- In-year reports that cover all expenditures that are available on a monthly and quarterly basis for internal use only, such as monthly expenditure returns from spending units. These returns, aggregated over the 12 months forms the basis of “statement C” in the Financial Report;
- HIPC’s poverty reduction expenditures reports and macroeconomic indicators, which are available to the public.

HIPC’s Poverty Reduction expenditures reports are reported to the public on a regular basis (monthly basis with a time lag) but they cover expenditures partially, as they include only those policies addressing poverty reduction;

Monthly expenditures by function/economic classification are also provided in the macroeconomic indicators: these reports include tables on budget performance on both the revenue and expenditures sides, but figures are aggregated, as they show departmental total and some additional details.

Therefore, the in year reporting on the budget is at an aggregate level would be okay based on the macroeconomic indicators.

**Researcher’s Response to this Question was “a.”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose answer “a,” based on researcher’s statement.
83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

   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).

   Citation:
   Macroeconomic indicators.

   Comment:
   Based on macroeconomic indicators. Given that the information comes with a substantial lag, it will cover all the expenditures for the months being covered. There appears to be a problem with the regularity at which the reports are coming out.

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment:

   IBP Comment: IBP editors chose answer “a,” based on researcher’s statement in Q.82.
84. What is the most detail provided in the in-year reports on actual expenditures organized by administrative unit?

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).

Citation:
As above

Comment:

Researcher’s Response to this Question was “b.”

Peer Reviewer One Comment: A more appropriate response to this question would be “d.” Chosen d because these in-year reports are not readily available to the public. As indicated elsewhere, this may be given/compiled on request, depending on the nature of the requested information.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” Line Ministries submit expenditure reports to the Ministry of Finance against the budget. However, these reports are not made public.

Researcher Response: I chose to keep my answer “b.” My answers are based on the information provided the macroeconomic indicators. Releases on poverty spending are also published in daily newspapers.

IBP Comment: IBP editors chose answer “b,” based on researcher’s statement in Q.82.
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?

   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).

Citation:
Macroeconomic indicators

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</td>
</tr>
<tr>
<td>b. In-year reports on actual revenue collections are released at least every quarter.</td>
</tr>
<tr>
<td>c. In-year reports on actual revenue collections are released at least semi-annually.</td>
</tr>
<tr>
<td>d. In-year reports on actual revenue collections by source of revenue are not released.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:
Based on and macroeconomic indicators, figures reported monthly, but with a time lag of about 6 months

**Researcher’s Response to this Question was “a.”**

**Peer Reviewer One:**
Not sure about what happens but a time lag of six months does not necessarily mean semi-yearly because a March Report released six months late would be published in September which is not necessarily at mid-year!

**Peer Reviewer Two:**
I am not sure about the answer given. The only document I know contains such information is the Financial Report which is published at end of year.

**Researcher Response:** Following your clarification, the only other available option is “e.”

**IBP Comment:** IBP editors chose answer “a,” based on researcher’s statement in Q.82.
87. What share of revenue is covered by the in-year reports on actual revenue collections?

   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).

Citation:  
As above.

Comment:  
As above.

**Researcher’s Response to this Question was “a.”**

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

**IBP Comment:** IBP editors chose answer “a,” based on researcher’s statement in Q.82.

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?

   a. Yes, comparisons are made for all revenue sources.
   b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.
   c. Yes, but comparisons are made for less than two-thirds of revenue sources.
   d. No, comparisons are not made, or no in-year reports are released to the public.
   e. Not applicable/other (please comment).

Citation:  
As above.

Comment:  
Previous year budget information is provided which would allow one to make comparisons.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose answer “a,” based on researcher’s statement in Q.82.
89. Does the executive release to the public in-year reports on actual borrowing?

- a. Yes, in-year reports on actual borrowing are released at least every month.
- b. Yes, in-year reports on actual borrowing are released at least every quarter.
- c. Yes, in-year reports on actual borrowing are released at least semi-annually.
- d. No, in-year reports on actual borrowing are not released.
- e. Not applicable/other (please comment).

Citation:
As above

Comment:
Sources of borrowing, comes under the category financing and into two categories: Domestic (further broken down into bank and non bank) and external (further broken down into program loans and project loans)

**Researcher’s Response to this Question was “a.”**

**Peer Reviewer One Comment:** Information is not yet readily available

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “d.” In-year reports on government borrowing are not released to the public.

**IBP Comment:** IBP editors chose answer “a,” based on researcher’s statement in Q.82.

---

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?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
- e. Not applicable/other (please comment).

Citation:
As above

Comment:
As above

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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)?

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).

Citation:
As above.

Comment:
The macroeconomic indicators are released with a time lag of about 6 months.

Researcher’s Response to this Question was “c.”

Peer Reviewer One Comment: A more appropriate response to this question would be “d.” As indicated in question 84, if these reports are produced, they are not released to the public. Information may be available (on request) but not packaged/published in report for public circulation.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” There are no in-year reports published by Ministry of Finance for this purpose for public consumption. I guess the researcher was referring to Ministries of Health and Education which sometimes releases such reports in the media. But this does not happen for the entire government.

IBP Comment: IBP editors chose answer “c,” based on researcher’s statement in Q.82.
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?

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).

Citation:

Comment:
The Mid-Year Economic Review is produced every year with the exemption of 2006 and 2007. In 2006, the report was not produced due to the preparation of the Fifth National Development Plan 2006-2010. The answer is, therefore, adjusted from “c” to “e.”

Researcher’s Response to this Question was “c.”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer, “d.”
The researcher based his answer on an electronic copy of the document, which however was not published before September 28, 2007. This date is cut-off date applied to all countries, and no document that were published after that date may be considered in any country for the purpose of replying to the questionnaire.

In accordance with the criteria defined in the Guide to the Open Budget Questionnaire we define publicly available information as that information which any and all citizens might be able to obtain through a request to the public authority issuing the document.

One of the key purpose's of the IBP’s Open Budget Initiative is to promote the timely and simultaneously availability of budget information to all interested parties.

The Zambian MFNP has a well functioning website: however, it is regrettable that no mid-year report was posted. And since the document was not published in printed form as of September 28, 2007, in accordance to the principle of equitable and timely public access to information, the document cannot be considered “publicly available” for the purposes of this study.
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?

   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).

Citation:
As above

Comment:
Answer changed from “d” to “e” on account of non-production of the review in 2006.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
94. What is the most detail provided in the mid-year review for expenditures?

   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).

Citation:  
As above

Comment:

**Researcher’s Response to this Question was “c.”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** No mid-year expenditure report is prepared. Only the macroeconomic report is prepared but this is not a mid year expenditure review report.

**Researcher Response:** I suggest the answer should be adjusted from “e” to “e” on account of non-production of the mid-year report in 2006.

**IBP Comment:** IBP editors chose answer, “d.”
See comment below Question 92
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?

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).

**Citation:**  
As above

**Comment:**  
The mid-year review not produced in 2006

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose answer, “d.”  
See comment below Question 92
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 minimal level specified in law or regulation)?

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).

Citation:
Yellow book, page XLVII

Comment:
Transfer of funds on Personal Emoluments & poverty reduction programs of a capital nature require parliamentary approval in principle, but as to whether this actually gets done is another matter. “Ministries/Departments may transfer funds between programs or activities provided that no transfer of funds to and from the programs “Personal Emoluments,” and “Poverty Reduction Programs” will be allowed without Parliamentary approval.”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</td>
</tr>
<tr>
<td>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</td>
</tr>
<tr>
<td>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</td>
</tr>
<tr>
<td>d. No, the procurement process was not open and competitive in practice.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Report on the Auditor General frp 2005 on Accounts of Parastatal Bodies, page 39

**Comment:**
Reports failure to follow tender procedures for rehabilitation works at Ndola International Airport by the National Airport Corporation Limited.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>98. When does the legislature typically approve supplemental budgets?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</td>
</tr>
<tr>
<td>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).</td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
99. In most years, how large are supplemental budget requests relative to the size of the original budget?

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).

Citation:
Yellow book 2007, page XIX

Comment:
Supplementary expenditure for 2006 stood at 5.3% of the original budget.

Peer Reviewer One Comment:
Peer Reviewer Two Comment:

<table>
<thead>
<tr>
<th>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
</tr>
<tr>
<td>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</td>
</tr>
<tr>
<td>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</td>
</tr>
<tr>
<td>d. Such expenditure takes place without legislative approval.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:

Comment:
Reports over expenditure of K78 billion yet to be approved by parliament.

Peer Reviewer One Comment:
Peer Reviewer Two Comment:
### Executive’s Year-end Report and the Supreme Audit Institution

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>| | |</p>
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<tr>
<td>a.</td>
<td>The report is released six months or less after the end of the fiscal year.</td>
</tr>
<tr>
<td>b.</td>
<td>The report is released 12 months or less (but more than six months) after the end of the fiscal year.</td>
</tr>
<tr>
<td>c.</td>
<td>The report is released more than 12 months after the end of the fiscal year.</td>
</tr>
<tr>
<td>d.</td>
<td>The executive does not release a year-end report.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Financial report 2005

**Comment:**

**Researcher’s Response to this Question was “b.”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” The fact that the 2005 Financial report is being used for the 2006 OBI round is further confirmation of the delay for the release of reports for more than 12 months of a particular budget year.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose to keep my answer “b.” That was the case in the past. There has been improvement in the production of the financial report. The 2006 was already out but could not get a copy in good time. Instead of delaying the submission of the report, I decided to use the 2005 report. Both the 2005 Financial Report and the Auditor General's Report were produced within 12 months. Both MoFNP and AG’s office are committed to producing the reports within the stipulated time frames, which has been enhanced by improvements in accounting procedures. The fact that I used the 2005 report does not mean that it was published two years later. It simply meant that I had a copy of it already and used it to answer the questions because I did not have a copy of the 2006 report in good time, even though it was ready published. It was until the middle of 2007 when I finally got hold of a copy and I could not delay my submission until then.

**IBP Comment:** IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.
102. In the year-end report have the data on the actual outcomes been audited?

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).

Citation:

Comment:
The Financial Report as certified by the Auditor General’s Report

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

- 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).

Citation:
Financial report 2005

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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?

- 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).

Citation:
As above

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

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).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

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).

Citation:

Comment:

Researcher’s Response to this Question was “d.”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “c.” The annual reports of the Fifth National Development Plan (FNDP) report expenditures against budget and performance indicators. These explanations however are not detailed.

Researcher Response: I chose to keep my answer “d.” Reports were not available at the time of the study. Not sure what the reviewer means by “not detailed.”

IBP Comment: IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.
108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

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).

Citation:
As in Q106

Comment:

**Peer Reviewer One Comment:** “c” is appropriate. In addition to the documents cited by the researcher (Economic Report 2006 and Financial Report 2005), further reference can be made to the 2006 Fifth National Development Plan progress report.

**Peer Reviewer Two Comment:**

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?

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).

Citation:
As above

Comment:

**Peer Reviewer One Comment:** “c” is appropriate. In addition to the documents cited by the researcher (Economic Report 2006 and Financial Report 2005), further reference can be made to the 2006 Fifth National Development Plan progress report.

**Peer Reviewer Two Comment:**
110. Does the year-end report present the actual outcome for extra-budgetary funds?

   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).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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?

- 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).

**Citation:**
AG report 2005

**Comment:**
Done within the stipulated period.

**Researcher’s Response to this Question was “b.”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” Audit reports are not released within 12 months; normally it takes more time. See comment on question 101.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose to keep my answer “b.” I do not agree with the comment of Peer Reviewer One. Both the Financial and AG reports are now being produced within the stipulated periods, at least for the 2005 reports.

**IBP Comment:** IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.
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?

| 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). |

Citation: 

Comment: The Auditor General can not fully execute audit functions due to inadequate funding & under staffing, although the situation is now rapidly improving.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

| b |

113. Does the annual audit report(s) that is released to the public include an executive summary?

| 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). |

Citation: AG report 2005

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

| b |
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?

| 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). |

**Citation:**
Article 121(1) of the constitution.

**Comment:**
Provides for the creation of the Auditor General (AG) who is appointed by the President, subject to ratification by the National Assembly. The AG may be removed due to inability to perform the functions of her/his office, incompetence or misbehavior and shall not be removed unless the National Assembly resolves that the question of removing a person holding the office of the AG ought to be investigated as provided for in the Constitution, Budget Transparency II, page 9-10.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

| 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). |

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The snag I see with this question is that the audit in Zambia is done on sampling basis (not exhaustive) and this makes it very difficult to assign a percentage/proportion to the audited extra budgetary funds.
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?

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

Citation:  
Comment:  

**Peer Reviewer One Comment:**  
**Peer Reviewer Two Comment:**

117. Who determines the budget of the Supreme Audit Institution?

<p>| | |</p>
<table>
<thead>
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<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>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.</td>
</tr>
<tr>
<td>c.</td>
<td>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.</td>
</tr>
<tr>
<td>d.</td>
<td>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.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:  
Comment:  

*The laws are being revised to enhance the independence of the office of the AG.*  

**Peer Reviewer One Comment:** But the legislature has mandate to vary/recommend appropriate funding levels to the SAI. (see answer to question 80) Note must be taken that all funding levels in the national budget are inadequate.  

**Peer Reviewer Two Comment:**
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>| | |</p>
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<tbody>
<tr>
<td>a.</td>
<td>The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</td>
</tr>
<tr>
<td>b.</td>
<td>The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</td>
</tr>
<tr>
<td>c.</td>
<td>The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</td>
</tr>
<tr>
<td>d.</td>
<td>The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation: 

Comment: 

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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)?

a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
b. 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.
c. 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.
d. No, the SAI does not maintain any formal mechanisms of communication with the public.
e. Not applicable.

Citation:

Comment:

**Researcher’s Response to this Question was “d.”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “b.” The law mandates any person to make a compliant to the Auditor General’s Office.

**Peer Reviewer Two Comment:**

**Researcher Response:**
It would be helpful if peer reviewer one could cite which law and page. I have not seen any reference to that in Article 121, neither have I seen a public complaints desk at the AG’s office. I have held discussions with various officers none of whom alluded to that function. I have no bases of changing the answer in the absence of firm evidence.

**IBP Comment:** IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.
120. Does a committee of the legislature view and scrutinize the audit reports?

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<tbody>
<tr>
<td>a.</td>
<td>Yes, all audit reports are scrutinized.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, most audit reports are scrutinized.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some audit reports are scrutinized.</td>
</tr>
<tr>
<td>d.</td>
<td>No, audit reports are not scrutinized.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

The responsibility lies with the Public Accounts Committee.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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>| | |</p>
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<tbody>
<tr>
<td>a.</td>
<td>Yes, the executive reports publicly on what steps it has taken to address audit findings.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the executive reports publicly on most audit findings.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the executive reports publicly on some audit findings.</td>
</tr>
<tr>
<td>d.</td>
<td>No, the executive does not report on steps it has taken to address audit findings.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

The executive does prepare a report to parliament on the steps it has taken to address finding in the audit report. I have been able to obtain a copy of such a report and it is clearly marked confidential. Various Action-Taken Reports are made to the relevant Committees of Parliament.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

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<tbody>
<tr>
<td>a.</td>
<td>Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, a report is released, covering key audit recommendations, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, a report is released, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, a report is not produced or it is prepared for internal purposes only (please specify).</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

As above.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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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)?

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<tbody>
<tr>
<td>a.</td>
<td>Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, legislators are provided audit reports on secret items, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, legislators are provided audit reports on secret items, but they lack important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

AG report 2005.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**