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

<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>2010</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>2009</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>2009</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
<td>2009</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Available</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2009</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Not Available</td>
</tr>
<tr>
<td>Mid-Year Report</td>
<td>2009</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>2007</td>
</tr>
<tr>
<td>Audit Report</td>
<td>2007</td>
</tr>
<tr>
<td>Budget Document</td>
<td>Full Title, Date, and Internet Link</td>
</tr>
<tr>
<td>----------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009. Release date 9th January 2009. Publicly Available, but Not on the Internet (produced at government printers on request, for a fee of K220,000 or $46).</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Produced</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Monthly Fiscal tables. Produced but Not Available to the Public</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Ministerial Statement on Budget performance for the Half of the Year and inability of the treasury to release adequate resources to ministries, provinces and other spending agencies by Hon. Situmbeko Musokotwane (Dr) MP Minister of Finance and National Planning - 31st July 2009 <a href="http://www.parliament.gov.zm/index.php?option=com_docman&amp;task=cat_view&amp;gid=87&amp;div=DESC7order=date&amp;limit=10&amp;limitstart=10">http://www.parliament.gov.zm/index.php?option=com_docman&amp;task=cat_view&amp;gid=87&amp;div=DESC7order=date&amp;limit=10&amp;limitstart=10</a></td>
</tr>
</tbody>
</table>

Table 2. Key Budget Documents Used: Full Titles and Internet Links
<table>
<thead>
<tr>
<th>Year-End Report</th>
<th>Financial Report for Financial Year ended 31st December 2007 (also Called Blue Book). The financial report includes comparative figures for the completed budget year and the authorized and actual expenditures for each spending agency. Released 30th September 2008 Publicly Available, but Not on the Internet (produced at government printers on request, for a fee of kwacha K180,000/ $40).</th>
</tr>
</thead>
</table>
| Other Documents | -Ministerial statements, www.parliament.gov.zm  
-Supplementary appropriation Act no 7 of 2009, 41 http://www.parliament.gov.zm  
| Relevant Ministries & Departments | Ministry of Finance and National Planning http://www.mofnp.gov.zm/  
Zambia Revenue Authority http://www.zra.org.zm/  
Bank of Zambia http://www.boz.zm/  
Cabinet office. |
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

<table>
<thead>
<tr>
<th>DISTRIBUTION OF BUDGET DOCUMENTS</th>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</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>Yes</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?

<table>
<thead>
<tr>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Advance notification of release is sent to users, media</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>7. Readily available outside capital and/or big cities*</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>No</td>
<td>No</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

<table>
<thead>
<tr>
<th>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</th>
<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></td>
<td></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>
<td></td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td></td>
<td></td>
<td></td>
<td></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>Yes</td>
<td>Yes</td>
<td>Yes</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?

<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>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>No</td>
<td>No</td>
<td>No</td>
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</tr>
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<td>3. Released to public same day as official release to media</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
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<td>5. Free print copies available, limited distribution</td>
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<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

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

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

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

For more information on these changes for any question please write to info@internationalbudget.org.
# The Executive’s Budget Proposal

## Estimates for the Budget Year and Beyond

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:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009; refer to page xvii.

**Comment:**
Expenditures are classified by ministry, department and spending agency.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.”
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:
   Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009; refer to page xvii.


   Comment:
   Government uses the functional classification in accordance with functions of Government as guided by the Government Financial Statistics (GFS) 2001 manual.

   The presentation [or practice] is similar to that in the previous period (2008), but researcher reassessment has led to a change in response.

   **Researcher Response to this Question was “a”**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would still be “a.” However, the categorization of the budget by functional classifications cannot be observed from the Yellow Book but from other budget documentation, such as the Green Paper and Economic Reports.

   **Researcher Response:** Researcher maintains answer “a” with change to citation to the 2008 Economic report which is part of the supporting document; please refer to table 2.

   **IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. The question asks if present expenditures are classified by function. The Government has stated that functional classifications do not exist in the Yellow Book. The Economic Report 2008 reports expenditures by functional classification for the 2008 fiscal year. The budget year in question is 2009 not 2008.
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:
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009; refer to page xviii.


Comment:
Government uses the economic classification in accordance with functions of Government as guided by the Government Financial Statistics (GFS) 2001 manual.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” All expenditure is categorized by economic classifications which is comparable with international standards (IMF fiscal tables are also presented in this format worldwide):

   i) Personal Emoluments (Personnel and other wagebill-related spending);
   ii) Use of Goods and Services (Operations and Maintenance);
   iii) Grants and Other Payments (Transfers, Subsidies and Contributions to affiliate organizations);
   iv) Liabilities (Outstanding payments owed by Government); and
   v) Capital Expenditure (Investment spending – both financial & non-financial).

However, the categorization of the budget by economic classifications cannot be observed from the Yellow Book but from other supporting budget documentation, such as the Green Paper, Economic Reports and IMF reports.

**Researcher Response:** Researcher maintains answer “a” with change to citation to the 2008 Economic report which is part of the supporting document.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of
the assumptions used in selecting answers across the countries. The question asks if present expenditures are classified by function. The Government has stated that functional classifications do not exist in the Yellow Book. The Economic Report 2008 reports expenditures by functional classification for the 2008 fiscal year. The budget year in question is 2009 not 2008.

<table>
<thead>
<tr>
<th>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Program-level data are presented for all expenditures.</td>
</tr>
<tr>
<td>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</td>
</tr>
<tr>
<td>c. Program-level data are presented, but for less than two-thirds of expenditures.</td>
</tr>
<tr>
<td>d. No program-level data are presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009; refer to page xiv. Release date 9th January 2009.

**Comment:**
The government uses Activity Based Budget.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.” All expenditures (apart from those undertaken by grant-aided institutions) are presented at Program level. Further, expenditures are also presented at Activity level, which is an additional detail of a program (i.e. a group of activities make up a program).
<table>
<thead>
<tr>
<th>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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, multi-year estimates of aggregate expenditure are presented.</td>
</tr>
<tr>
<td>b. No, multi-year estimates of aggregate expenditure are not presented.</td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009. Release date 9th January 2009.

**Comment:**

The budget does not exceed the current budget year.

As opposed to the 2008 responses the MTEF is a pre-budget statement and not a supporting document.

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” Multi-year budgets are presented to the public through the Green Paper (a three-year pre-budget consultative document on which the executive’s annual budget is based). However, Parliament only debates and approves a single-year budget. The Green Paper is submitted to Parliament for consultative purposes only and not for debate. The National Development Plans (NDP), the current being the FNDP, also present five year estimates of expenditure.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries. Pre-budget Statements or the 2010-2012 Medium Term Expenditure Framework (Green Paper) cannot be used as a Supporting Budget Document as per the OBI methodology.
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:
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009. Release date 9th January 2009.

Comment:
There is no detailed aggregate data.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.” Multi-year estimates are captured in the budget software at both program and activity levels (during preparation of the executive’s budget), but they are not presented to Parliament. Parliament only debates and approves programs and activities for a single-year budget. However, multi-year estimates at aggregate level (including some key programs) are disseminated to Parliament and the public, through the Green Paper, for consultative purposes.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. Pre-budget Statements or the 2010-2012 Medium Term Expenditure Framework (Green Paper) cannot be used as a Supporting Budget Document as per the OBI methodology.
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:
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page xvii. Release date 9th January 2009 Page xxxvii.

Comment:
Tax revenues are clearly indicated in the yellow book.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.” Tax revenue categories are indicated in both the Yellow Book and the Budget Speech (verbatim presentation of the executive’s budget to Parliament by Minister of Finance).
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:**
   Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page xxxviii. Release date 9th January 2009.

   **Comment:**
   These are mainly classified as recurrent revenue and grants.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would still be “a.”
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)?

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

Citation:
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009.

Comment:

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” Multi-year revenues by source are presented to the public through the Green Paper (a three-year pre budget consultative document on which the executive’s annual budget is based), Parliament only debates and approves a single-year budget. The Green Paper is submitted to Parliament for consultative purposes only and not for debate. The National development Plans (the current being the FNDP) also present five years of aggregate revenue estimates.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries. Pre-budget Statements or the 2010-2012 Medium Term Expenditure Framework (Green Paper) cannot be used as a Supporting Budget Document as per the OBI methodology.
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)?

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

   Citation:
   Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009. Release date 9th January 2009.

   Comment:

   **Researcher Response to this Question was “d”**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would be “a.” Multi-year estimates of revenue by source are projected in the Green Paper but they are not presented to Parliament. Parliament only debates and approves estimates of revenue for a single year.

   **IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. Pre-budget Statements or the 2010-2012 Medium Term Expenditure Framework (Green Paper) cannot be used as a Supporting Budget Document as per the OBI methodology.
11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

   a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
   b. Yes, the data reflect the outstanding debt at the end of the budget year.
   c. Yes, the data reflect the outstanding debt at the start of the budget year.
   d. No, data on the outstanding debt are not presented.
   e. Not applicable/other (please comment).

   Citation:
   Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to xxxvi (or head 99). Release date 9th January 2009.

   Comment:
   This is classified under the constitutional and statutory expenditure. The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response.

   Researcher Response to this Question was “a”

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment:

   Government Comment: A more appropriate response to this question would be “d.” Debt stock data sometimes given in the Budget Speech but this is usually confined to foreign debt and not domestic debt. However, the net borrowing requirement is explicitly included in the Budget.

   IBP Comment: IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries. The net borrowing requirement is included in the budget.
12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?
   a. Yes, interest payments on the debt are presented.
   b. No, interest payments on the debt are not presented.
   c. Not applicable/other (please comment).

   **Citation:**
   Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009 refer to xxxvi (or head 99 / 01/02).

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would still be "a."
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?

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

Citation:
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009 refer to xxxvi (or head 99 / 01/02).

Comment:
There is no information on the maturity of the debt, or on the currency denomination of the debt. However, there is data on external and domestic debt at an aggregate level.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “c.” Although important details, such as interest rates, maturity profile and currency denomination of the debt are available at the Treasury, they are not presented in the executive’s budget. However, disaggregated data on external and domestic debt is presented.
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:

Comment:
The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

A more appropriate response to this question would be “c.” The discussions and forecast as presented in the budget speech/address lacks important details on how the executive came up with the projections presented e.g. inflation, exchange rate, economic growth, etc.

**Government Comment:** A more appropriate response to this question would be “a.” During the presentation of the Green Paper (pre-budget document) and the Budget Speech, the forecast for macroeconomic variables including key assumptions are presented. The Green Paper’s projections are extensively discussed with key stakeholders prior to the finalization of the executive’s budget.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries. The question asks how these macroeconomic forecasts affect the budget not how these projections are calculated. Pre-budget Statements or the 2010-2012 Medium Term Expenditure Framework (Green Paper) cannot be used as a Supporting Budget Document as per the OBI methodology.
15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, 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 the impact of different macroeconomic assumptions on the budget 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:**

**Government Comment:** A more appropriate response to this question would still be “d.” The impact of the different macroeconomic assumptions is only discussed internally within the Executive using the macroeconomic model.
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:

Comment:
For example the Agriculture Input Support Programme. The presentation [or practice] is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would still be “b.” For example, although the Free Education Policy has been implemented, its full fiscal implications were not presented to the public.
<table>
<thead>
<tr>
<th>17.</th>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting the impact of key policy proposals on revenues, 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 the impact of policy proposals on revenues is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:

Comment:
Refer to Tax revenue - PAYE

The practice is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” The revenue impact of each major tax and non-tax measure is presented to the public via the Budget Speech.
<table>
<thead>
<tr>
<th>Estimates for Years Prior to the Budget Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>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)?</td>
</tr>
<tr>
<td>a. All expenditures are classified by administrative unit for BY-1.</td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</td>
</tr>
<tr>
<td>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented for BY-1.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009 refer to page xxxvii.

**Comment:**

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “d.” Authorized appropriations for the preceding year (BY-1) are shown but not actual expenditures.

**IBP Comment:** IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries. Page xxxvi of the Yellow Book shows expenditures by programs for the previous budget year.
19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?

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

Citation:
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page xxxii.

Comment:
The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “d.” Authorized appropriations, by function classification, for the preceding year (BY-1) are shown in the Green Paper but not actual expenditures.

**IBP Comment:** IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries. The Economic Report 2008 reports expenditures by functional classification for the 2008 fiscal year.
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?

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

Citation:
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009. Refer to page xvii.

Comment:
The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment**: A more appropriate response to this question would be “d.” Authorized appropriations, by economic classification, for the preceding year (BY-1) are shown in the Green Paper but not actual expenditures.

**IBP Comment**: IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries. The Economic Report 2008 page 43 reports expenditures by functional classification for the 2008 fiscal year.
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)?

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

   **Citation:**
   Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009.

   **Comment:**
   The government uses Activity Based Budgets for all budget Heads.

   **Researcher Response to this Question was “a”**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would still be “d.” Authorized appropriations, at individual program level, for the preceding year (BY-1) are shown in the Yellow Book but not actual expenditures.

   **IBP Comment:** IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries. The Economic Report 2008 reports expenditures by individual programs for the 2008 fiscal year.
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:
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page xxxii. Release date 9th January 2009.

Comment:
It covers the whole year from 1st January to 31st December of the financial year.

Researcher reassessment has led to a change in response. Researcher observation is based on citation.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” More than six months of actual data for BY-1 is used internally for forecasting expenditure allocations for the budget year BY0.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. The information cited by the government is used internally and thus not publicly available.
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:**
   Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page xxiv.

   **Comment:**
   Only refers to one year, BY- 1.

   **Researcher Response to this Question was “b”**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would be “a.” This information is presented at aggregate level (i.e. functional and economic classifications) in the Green Paper and Economic Report.

   **IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries. Pre-budget Statements or the 2010-2012 Medium Term Expenditure Framework (Green Paper) cannot be used as a Supporting Budget Document as per the OBI methodology.
24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

   a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
   b. Yes, such prior-year expenditure 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:
   Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page xxiv. Release date 9th January 2009.

   Comment:
   Only refers to one year, BY-1.

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment:

   Government Comment: A more appropriate response to this question would still be “d.”
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?

<table>
<thead>
<tr>
<th>Option</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Two years prior to the budget year (BY-2).</td>
</tr>
<tr>
<td>b. Three years prior to the budget year (BY-3).</td>
</tr>
<tr>
<td>c. Before BY-3.</td>
</tr>
<tr>
<td>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.” Actual expenditures are presented not later than 9 months after the end of the financial year in the Financial Report.
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:
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page xxxii. Release date 9th January 2009.

Comment:
This is done immediately after the budget approval; the approved MTEF has limited circulation.

Researcher reassessment has led to a change in response.

**Researcher Response to this Question was “a”**

**PeerReviewer One Comment:**

**PeerReviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “d.” Classification changes are rarely applied to past year data so as to make it comparable with budget year data.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. Classification changes are not made as per the government’s 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)?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All tax revenues are identified individually for BY-1.</td>
</tr>
<tr>
<td>b.</td>
<td>Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No tax revenues are identified individually for BY-1.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page xxxvii. Release date 9th January 2009.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.”

### 28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All non-tax revenues are identified individually for BY-1.</td>
</tr>
<tr>
<td>b.</td>
<td>Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No non-tax revenues are identified individually for BY-1.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page xi.

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.”
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:

Comment:
Actuals are not presented. Researcher reassessment has led to a change in response.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” More than six months of actual data for BY-1 is used internally for forecasting revenue collection levels for the budget year BY0.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. The information cited by the government is used internally and is thus not publicly available.
<table>
<thead>
<tr>
<th><strong>30.</strong> 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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, such prior-year estimates of aggregate revenue are presented.</td>
</tr>
<tr>
<td>b. No, such prior-year estimates of aggregate revenue are not presented.</td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**


**Comment:**

Only refers to one year, BY-1. The researcher reassessment has led to a change in response.

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” 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) are presented in the Green Paper.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries. Pre-budget Statements or the 2010-2012 Medium Term Expenditure Framework (Green Paper) cannot be used as a Supporting Budget Document as per the OBI methodology.
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:
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009.

Comment:
Only refers to one year, BY-1.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.”
<table>
<thead>
<tr>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Two years prior to the budget year (BY-2).</td>
</tr>
<tr>
<td>b. Three years prior to the budget year (BY-3).</td>
</tr>
<tr>
<td>c. Before BY-3.</td>
</tr>
<tr>
<td>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009.

**Comment:**
Zambia only refers to BY-1.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “d.” Actual revenues are presented not later than 9 months after the end of the financial year in the Financial Report, although capture of foreign-funded project support is problematic.
33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, but only information on the level of debt is presented.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information related to the government debt for BY-1 is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page 1642, Head 99.

**Comment:**
The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” This information is presented in the Economic report.
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:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, page 99.

**Comment:**
Only refers to one year, BY-1.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “d.” Actual debt service payments are reported in the Financial Report within 9 months after the end of the financial year.
## Comprehensiveness

<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>35. Does the executive’s budget or any supporting budget documentation</td>
<td>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>present information for at least the budget year on extra-budgetary</td>
<td>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</td>
</tr>
<tr>
<td>funds?</td>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td></td>
<td>d. No, information on extra-budgetary funds is not presented.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

Data is presented in the Financial report and not in the Yellow book.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.” However, there is a statutory requirement in the enabling legislation for each fund for the responsible minister to report to Parliament on the status of each fund.
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:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009 pages 309 -317.

**Comment:**
The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” Intergovernmental transfers are presented in the budget at aggregate level, but the specific transfers to specific councils and the details of council budgets are not presented in the national budget (these are available at the Ministry of Local Government).
### 37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

- a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on transfers to public corporations is not presented.
- e. Not applicable/other (please comment).

**Citation:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, page 383.

**Comment:**
Some transfers are clearly indicated as transfers to the ministry and allocation to the various government corporations.

The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “c.” Information on transfers to public corporations is presented in the budget at aggregate level only, but the details of the public corporation budgets are not presented in the national budget (these are available at the Ministry of Finance (Debt Management department)).
38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

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

**Citation:**

**Comment:**
This information is available in the Financial Report for Financial Year ended 31st December 2007 (also called Blue Book).

The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “c.” Information on quasi-fiscal activities is presented in the budget at aggregate level only, but the details of the institutions’ budget activities are not presented in the national budget (these are available with each individual mother-Ministry).
<table>
<thead>
<tr>
<th></th>
<th>39. <strong>Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</strong></th>
</tr>
</thead>
<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>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

This information is available in the Financial Report for Financial Year ended 31st December 2007 (also called Blue Book).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.” Information on financial assets (i.e. equity holdings in corporations or debt facilities owed to Govt) is not presented in the Budget. Government only presents the amount it has earmarked for investment into financial assets in a given budget year.
40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?

   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:**
   This information is available in the Financial Report for Financial Year ended 31st December 2007 (also called Blue Book).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.” Information on non-financial assets (i.e. buildings and other tangible assets owned by Govt) is not presented in the Budget. Government only presents the value it has earmarked for investment into non-financial assets in a given budget year.
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.
   e. Not applicable/other (please comment).

Citation:

Comment: Information does not give an explicit explanation of arrears the government has.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “c.” The Budget presents the component of expenditure arrears which Government has earmarked to pay off in a given budget year. However, information on the total stock of arrears is sometimes presented in the Green Paper or Economic Reports.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. Pre-budget Statements or the 2010-2012 Medium Term Expenditure Framework (Green Paper) cannot be used as a Supporting Budget Document as per the OBI methodology.
42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

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

**Citation:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, page 1644.

**Comment:**
Information does not give explicit an explanation of arrears the government has.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “c.” The Budget (Yellow Book) presents the component of contingent liabilities (at aggregate level) which Government has earmarked for payment in a given budget year. However, information on the stock of contingent liabilities, including the details of each liability, is not presented.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.
<table>
<thead>
<tr>
<th>Qn</th>
<th>Probability Assessment</th>
<th>Citation</th>
<th>Comment</th>
</tr>
</thead>
</table>
| 43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions? | a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.  
b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.  
c. Yes, some information is presented, but it lacks important details.  
d. No, information on future liabilities is not presented.  
e. Not applicable/other (please comment). | | |
| **Researcher Response to this Question was “d”** | | | |
| **Peer Reviewer One Comment:** | | | |
| **Peer Reviewer Two Comment:** | | | |
| **Government Comment:** A more appropriate response to this question would be “c.” The Budget (Yellow Book) presents the component of future pension liabilities which reflects Government’s ability to pay in a given budget year, but this does not portray the total future liability. | | | |
| **IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. The question asks about future liabilities which the government points out is not included in the Yellow Book. | | | |
44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

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

**Citation:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009.


**Comment:**
This information is available for specific ministries such as Education, Health and Works and Supply. The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “b.” Much of donor funds in Zambia are targeted at Ministries of Education, Health and Works and Supply and aid sources for these ministries are indicated.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.” Most of the donor assistance money is captured under Poverty Reduction Programmes (PRPs) in the yellow book.

**Government Comment:** A more appropriate response to this question would be “a.” The Budget (Yellow Book) indicates the name of each donor responsible for each individual donor-funded program (cash or kind) in a given budget year.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries. Donor names are not always indentified.
45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

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

Citation:

Comment:
The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.” Information on tax expenditure is presented in the Budget Speech. A tax expenditure proposal is debated in Parliament with reference to this information.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries. The information contained in the budget speech is not detailed enough to merit a “b” answer.
46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?

   a. All earmarked revenues are identified individually.
   b. At least two-thirds of, but not all, earmarked revenues are identified individually.
   c. Less than two-thirds of earmarked revenues are identified individually.
   d. No earmarked revenues are identified individually.
   e. Not applicable/other (please comment).

**Citation:**
Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009.
2009 Budget: Overview of Tax Changes- ZRA

**Comment:**
An attempt is made but it is not comprehensive because of data limitation on the part of government.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.” For example, revenues that are earmarked for specific sector support are individually identified as such in the budget.
47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?

a. One percent or less of expenditure is dedicated to secret items.
b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
e. Not applicable/other (please comment).

Citation:

Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page 726. Release date 9th January 2009.

Comment:
The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “d.” This is very difficult to verify but there is a feeling in Zambia that government secretly spends a lot of funds not only on security but political activities as well as numerous presidential travels.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “c.” On average, about 7% of total expenditures is spent on National Defense. This expenditure is always presented in the Green Paper (as function classification).

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries. The researcher’s comments have specifically identified where this information is present in the budget document.
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?

   a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.

   b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.

   c. Yes, some information is presented, but it lacks important details.

   d. No, information on the link between the budget and the government’s stated policy goals is not presented.

   e. Not applicable/other (please comment).

Citation:


Estimates of Revenue and Expenditure (Activity Based Budget) (also called the Yellow Book) for the year 1st January 2009 to 31st December 2009, refer to page xiix. Release date 9th January 2009.

Comment:

An attempt is made to link the budget to the Fifth National Development Plan (FNDP) and the Vision 2030 document.

The presentation is similar to that in the previous period 2008, but researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” Both the MTEF and the Budget Speech explains the linkages between the key budget numbers contained in BY1 and the government policies contained in major policy documents (such as the National Development Plan). However, not all expenditure in the budget is linked to a stated government policy goal.
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:**

**Comment:**
An attempt is made to link the budget and MTEF to the FNDP and Vision 2030 though not for BY + 2.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” An attempt is made to link the executive’s budget, MTEF, National Development Plan and the Government’s Vision. This link, however, is not explicitly explained for an ordinary citizen to understand why certain things in the budget are funded in a particular way.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” Though the yellow book does not have a clear link between allocations and the government’s policy goals, the allocations made do however take into consideration the policy goals stated in the MTEF and Vision 2030. This, however, is not done on a multi-year level since the budget itself is only for one year (2009).

**Government Comment:** A more appropriate response to this question would be “b.” The MTEF explains the linkages between the key budget numbers contained in BY1, BY2 & BY3 and the government policies contained in major policy documents (such as the National Development Plan). However, not all expenditure in the budget is linked to a stated government policy goal.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. The question asks if multi-year (2 years and beyond) information is present in the budget proposal. The comments by the peer reviewers do not demonstrate that this information is available. Pre-budget Statements or the 2010-2012 Medium Term Expenditure Framework (Green Paper) cannot be used as a Supporting Budget Document as per the OBI methodology.
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:**
   Some data is presented but not explicitly. Researcher reassessment has led to a change in response.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would still be “c.” Non-financial data such as the number of schools to be built in a certain region of the country is provided in the NDP, Green Paper, Economic report or Budget Speech. Further, target groups (beneficiaries) for most key budget programs are identified in these budget support documents (e.g., the fertilizer support program is targeted at benefiting the small-scale subsistence farmers who are mostly in rural areas). However, information such as the number of beneficiaries for a given program is not presented in the Budget.
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:**
It gives a snapshot of performance in various sectors with the number of recipients on various health programmes and also education enrolment levels.

Researcher reassessment has led to a change in response.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.” Non-financial data are not available for all budget programs. However, most of this data is quite useful where it is available.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries. The government’s comments support this answer.
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:**

The indicators are not comprehensive and to a larger extent realistic, but they are available in the Annual FNDP progress reports.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” The FNDP has performance indicators but the explicit link between the annual budget and attainment of indicators in the development plan is unclear.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” The Annual Economic Report and the FNDP progress reports contain some detail on some of the indicators and their performance. The indicators are however not contained in the budget (yellow book).

**Government Comment:** A more appropriate response to this question would still be “c.” Performance indicators are presented, only for some key in programs, in the Annual National Development Plan (NDP) progress reports.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries. The question asks if performance indicators are present in the budget proposal. The Annual National Development Plan is part of the budget proposal.
53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

   a. All performance indicators are well designed.
   b. Most performance indicators are well designed.
   c. Some performance indicators are well designed, but most are not.
   d. No programs have performance indicators, or they are not well designed.
   e. Not applicable/other (please comment).

Citation:

Comment:
The indicators are not comprehensive and to a larger extent realistic, but they are available in the Annual FNDP progress reports.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” Quality of indicators in the FNDP differs across sectors with a few sectors (e.g. education) having relatively better indicators. Many sectors do not have meaningful indicators.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” The indicators are not very useful in measuring progress. They often cover a historical period of over three years.

**Government Comment:** A more appropriate response to this question would still be “c.” Most performance indicators are either poorly designed or not realistic.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries. The question asks if performance indicators are present in the budget proposal. The Annual National Development Plan is part of the budget proposal.
54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?

   a. All performance indicators are used in conjunction with performance targets.
   b. Most performance indicators are used in conjunction with performance targets.
   c. Some performance indicators are used in conjunction with performance targets, but most are not.
   d. No performance indicators are used in conjunction with performance targets.
   e. Not applicable/other (please comment).

   Citation:

   Comment: The indicators are not comprehensive and to a larger extent realistic, but they are available in the Annual FNDP progress reports.

   Researcher 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 indicators are linked to the FNDP and reflected as allocations or disbursements against budget allocations in conformity with the core objectives identified in the FNDP.

   Government Comment: A more appropriate response to this question would still be “c.”

   IBP Comment: IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries. The question asks if performance indicators are present in the budget proposal. The Annual National Development Plan is part of the budget proposal.
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:**

**Comment:**
Researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” The MTEF and the Budget Speech present narrative information on policies that are aimed at benefiting impoverished populations. These policies are supported by programs in the budget (Yellow Book) which are tagged as poverty reduction programs (PRPs).
**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.*

<table>
<thead>
<tr>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, 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 is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

2009 Budget Overview of Tax Changes.

**Comment:**

Researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.”
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: The supporting budget documents do not give explicit information.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “c.” Distribution of the tax burden is presented to the public only at aggregate level, such as personal income tax, tax from mining sector, corporate tax from financial industry, etc. Otherwise, distribution of tax burden in terms of region, age, gender, race, job type or category, social status, etc, is not presented to the public.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. There is no distribution in terms of income groups.
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:
Letter of Intent published on April 8, 2009:

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” Some information on conditionality is presented to the public. For example, government presented a motion to Parliament a few years ago on whether a state-run commercial bank should be privatized or not; this discussion was carried out live on Parliament radio. It was clear from the debate that this was a requirement from IFIs if they were to continue aid to Zambia. Editorial articles were also run by media houses on this topic.

Letters of intent with the IMF are not published by government but can be accessed on the IMF website.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.” Some fragmented information is provided often in the form of Ministerial and presidential speeches. The Minister of Finance may on occasion be asked to make a Ministerial Statement in Parliament on the IFI assistance but this is usually very specific to an issue e.g. the sale of a parastatal company arising from an IMF condition

**Government Comment:** A more appropriate response to this question would be “c.” This is sometimes presented in the Budget Speech or other policy statement documentation such as the NDP or MTEF.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries. The *Guide to the Open Budget Questionnaire* page 36, states that “should be grounds for a “c” answer, if at least some other information is made available.”
59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?

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

   Citation:

   Comment:
   The conditions of contracted loans are not made available to the public.

   **Researcher Response to this Question was “d”**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would be “c.” This is sometimes presented in the Budget Speech or other policy statement documentation such as the NDP or MTEF.

   **IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. The information on these conditions does not exist in the documents.
60. Does the executive make available to the public a summary that describes the budget and its proposals?

   a. Yes, it provides a summary that is very informative.
   b. Yes, it provides a summary that is somewhat informative.
   c. Yes, but the summary is not very informative.
   d. No, it does not provide a summary.
   e. Not applicable/other (please comment).

Citation:

Comment:
This is a comprehensive summary of the executive's proposal on the budget. The answer selected demonstrates an improvement from the 2008 round of research.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.” This Summary is known as the Budget Speech presented to the public by the Minister responsible for finance.

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).

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.” The Green paper, Budget Speech and Yellow Book are all user-friendly to the public. Hence, there is no need to present another, so called, “citizens budget’ which would be non-technical.
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).

Citation:

Comment:
This document is not available to the public.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.” A glossary, which provides layman definitions of all technical terms used in the budget, is provided in the Green Paper but not in all budget supporting documents, such as economic reports and NDPs.

**IBP Comment:** IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries. The information on these conditions does not exist in the Green Paper.
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:**
There is no existing law in Zambia. A bill is currently under discussion to be consented by legislature in the near future.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.” The right to budget information is codified into law for members of the legislature. This right is not codified into law for ordinary citizens; however, there is no law that prevents citizens from accessing budget information.
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)?

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

**Citation:**

Comment:
This information is available for particular sectors like the Ministries of Health and Education. Statement C is a detailed representation of disbursements. The Blue book collects these to consolidate expenditure.

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” All financial information (except on national security or military intelligence) at any level of detail is available to the public on request.

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries. The information is not disaggregated in this document.
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:**
 Fifth National Development Plan Progress Report 2009 paragraph 10.23,14.3,2.Figure 13.11, paragraphs 42,43 etc.

 **Comment:**
The document gives reference to non-financial information in relation to beneficiaries, etc.

 **Researcher Response to this Question was “c”**

 **Peer Reviewer One Comment:**

 **Peer Reviewer Two Comment:**

 **Government Comment:** A more appropriate response to this question would be “a.” This information, at any level of detail, is available to the public on request, except that which is considered to be related to national security or military intelligence.

 **IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.
Section Three: The Budget Process
### The Budget Process

#### Executive’s Formulation of the Budget

<table>
<thead>
<tr>
<th>66. How far in advance of the release of the budget is the day of its release known?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. The release date is set in permanent law.</td>
</tr>
<tr>
<td>b. The executive announces the release date at least two months in advance.</td>
</tr>
<tr>
<td>c. The executive announces the release date less than two months but more than two weeks in advance.</td>
</tr>
<tr>
<td>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
The Constitution of Zambia - Article 117(1)

**Comment:**
The law clearly states when the release date for the budget should be known.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.” According to the Zambian Constitution (as recently amended), the budget for BY1 must be released not later than the second Friday of October in the year BY0.
67. Does the executive release to the public its timetable for preparation of the executive’s budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

   a. Yes, a detailed timetable is released to the public.
   b. Yes, a timetable is released, but some details are excluded.
   c. Yes, a timetable is released, but it lacks important details.
   d. No, a timetable is not issued to the public.
   e. Not applicable/other (please comment).

   **Citation:**

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would still be “d.” The timetable for preparation of the budget is only issued internally to government ministries and departments by the Treasury, but not to the public.
68. Does the executive adhere to its timetable for the preparation and release of the budget?

   a. The executive adheres to the dates in its timetable.
   b. The executive adheres to most of the key dates in its timetable.
   c. The executive has difficulty adhering to most of the dates in its timetable.
   d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.
   e. Not applicable/other (please comment).

**Citation:**

**Comment:**

The executive does not release its timetable to the public.

The previous researcher did not give a citation for the existence and publication of a timetable.

Researcher reassessment has led to a change in response.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” The budget is always presented on the date which is provided for in the law (i.e. by the second Friday of October). The timetable for preparation of the budget is only issued internally to government ministries and departments by the Treasury, but not to the public.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries. The information is not publicly available.
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 the Estimates Committee of the legislature.

   **Researcher Response to this Question was “c”**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would be “b.” Executive holds consultative meetings with key bodies of the legislature, such as the Public Accounts Committee, Estimates Committee, etc, to discuss contents of the Green Paper prior to determining final budget priorities for the executive. However, the entire legislature is not consulted at this stage.

   **IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries. Only certain MPs are consulted.
**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:**
The Ministry of Finance makes public calls to the public in the print media to submit their budget priorities. The specific parliamentary committee will further invite key civil society organizations and various stakeholders to make budget submissions (CARITAS Zambia, E.A.Z, Jesuit Center for Theological Reflection, Zambia Association of Manufacturers Association, Trade Unions, etc). This indicates an improvement in performance from the 2008 round of research.

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.” The question is asking whether the executive holds consultations with the public. In practice, the executive makes public calls through newspapers and other media but does not go out of its way to meet with ordinary citizens particularly those outside the big cities to collect budget submissions. As a result, only those groups (constituencies) with sufficient funds to lobby for their interests or member interests are in a position to effectively lobby.

**Government Comment:** A more appropriate response to this question would still be “a.” A consultative document (Green Paper) is issued every year prior to budget finalization and this is published through key print and electronic media to invite contributions from the public on both expenditures and revenues. Further, Government holds consultative meetings with key stakeholders (such as civil society, private sector organizations and other NGOs) to discuss Government’s intended policy direction stated in the Green paper.

**Researcher Response:** I chose to change my answer to “b” because in the year 2008 there was no public call in the newspapers to submit their contributions to the executive as part of the consultative process.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the 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:

Comment:
This indicates an improvement in performance from the 2008 round of research; it is important to note that Zambia has changed its budget cycle. There is thus an improved system for managing the process.

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.” The 2010 Pre-Budget Statement (Green Paper) was released on 11th September 2009 due to the change in budget cycle in 2009 which resulted into some budget preparation activities running behind schedule. Normally, all Pre-Budget Statements are released to the public at least four months before the start of the budget year.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries. The document was released on September 11, which is less than four months before the start of the year.
72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?

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

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.”
<table>
<thead>
<tr>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. 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. 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. Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.”
### Legislative Approval of the Budget

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

**Citation:**
2009 Budget Address by Honorable Dr. Situmbeko Musokotwane Minister of Finance and National Planning.” (Friday, 30 January 2009)

**Comment:**
The Practice has been for the budget to be given in the budget year itself. Going forward, there has been an adjustment in the budget cycle; thus, the budget will be presented /given to legislature 3 months prior to the budget year.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.” The legislature receives the budget from the executive by the second Friday of October, in line with recently amended law (Budget year begins on 1st January); which is at least 2-and-half months before the start of the budget year. Prior to the change of law, the budget was being presented during the first month (January) of the budget year.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.
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?

a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
e. Not applicable/other (please comment).

Citation:
Estimates Committee: Budget estimates for the 2010 financial year invitation letters.

Comment:
The Estimate committee hears testimony from the executive and invited constituencies, the public etc.(JCTR, CARITAS Zambia, CSPR, EAZ, ZAM, Trade Unions, Consumer Groups, etc). This is an improvement in performance from the 2008 round of research.

**Researcher Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.” The testimony from the public is often by invitation only, and limited to organizations which conduct some work on the budget in Zambia, or have a constituency of interested members. These are usually Civil Society Organizations. Very few ordinary members of the public are invited to make submissions.

**Government Comment:** A more appropriate response to this question would still be “a.” The relevant committees of the legislature (e.g. Committee of Supply, Estimates Committee, Public Accounts Committee, etc) hold public hearings, which are also broadcast on Parliament radio and other print/electronic media, where testimony from the executive branch or the public is heard.

**Researcher Response:** I choose “a” still because of the extensive lengths that the Legislative arm goes to hold public hearing; the session dates and time when they are sitting are published in the daily newspaper to engage the public and various stakeholders (this schedule initially was not published during the previous research process). The various committee such as the Estimates and Public Joint committees have reports produced on the parliament web as proof of such a process.

**IBP Comment:** IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries. The government has publicly announced the meetings and they are open to public.
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?

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).

Citation:

Comment:
Permanent Secretaries of the various ministries are invited to justify their proposal to the respective committee, and lastly the minister of finance will be called before the committee to justify the budget proposal to the committee in question.

Researcher Response to this Question was “b”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would still be “a.” The relevant committees of the legislature (e.g. Committee of Supply, Estimates Committee, Public Accounts Committee, etc) hold public hearings on the individual budgets of central government administrative units, which are also broadcast on Parliament radio and other print/electronic media, where testimony from the executive branch is heard.

IBP Comment: IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
<table>
<thead>
<tr>
<th>77.</th>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, a limited number of hearings are held in which testimony from the public is heard.</td>
</tr>
<tr>
<td>d.</td>
<td>No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Invitation letter from Zambia's National Assembly.

**Comment:**
The Expanded Estimates committee holds hearings; the public/individuals who put in a written request to appear before the committee also participate in these hearing. The committee also invites specific organizations and individuals to present their position on the budget.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” The relevant committees of the legislature (e.g. Expanded Estimates Committee or Public Accounts Committee, etc) hold public hearings on selected budgets of central government administrative units, which are also broadcast on Parliament radio and other print/electronic media, where testimony from members of the public is heard.
78. Do the legislative committees that hold public hearings release reports to the public on these hearings?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the committees release reports, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the committees release reports, but they are not very informative.</td>
</tr>
<tr>
<td>d.</td>
<td>No, the committees do not release reports or do not hold public hearings.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Reports on the sittings of the committees are available to the public through the internet.

This is an improvement in performance from the 2008 round of research; the parliament website has proved to be a key resource base for various stakeholders.

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” Hearings from the legislative committees, which include all written testimony presented at these hearings, are reported to the public in verbatim. Copies are obtained by the public from the legislative offices on request.

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
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?

   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:**
Some information is available in the Yellow Book.

**Comment:**
Expenditure on the state house, the office of the president, and the ministry of defense - the key arms of national security - are presented at the aggregated level.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” Information is provided to the legislature but some categories are presented at aggregate level.
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:*
Zambian Constitution Article 171(1).

*Comment:*
Authority is granted to the legislature but it cannot amend constitutional expenditure.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” The law does not provide for the legislature to make amendments to constitutional expenditure (Article 117(3)).
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 or the approved budget is not released to the public.
e. Not applicable/other (please comment).

Citation:
Appropriation Act 2009 (27 April 2009)
Enacted by the Parliament of Zambia. (3rd April, 2009)

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would still be “a.” Other than providing detail at program level, the expenditure budget approved by the legislature also provides detail at activity level, which is more detailed than program level (a group of activities make up a program).
<table>
<thead>
<tr>
<th>Executive’s Implementation of the Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>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)?</td>
</tr>
<tr>
<td>a. In-year reports on actual expenditure are released at least every month.</td>
</tr>
<tr>
<td>b. In-year reports on actual expenditure are released at least every quarter.</td>
</tr>
<tr>
<td>c. In-year reports on actual expenditure are released at least semi-annually.</td>
</tr>
<tr>
<td>d. In-year reports on actual expenditure are not released.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td><strong>Citation:</strong></td>
</tr>
<tr>
<td>Monthly Fiscal Tables - Ministry of Finance and National Planning</td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
</tr>
<tr>
<td>These documents are not available to the public, they are used for internal reporting and analysis. The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response. The previous researcher does acknowledge that fiscal tables are for internal use only, and the question focuses on publicly available information. The limited time frame in the answers to choose from led to the selected answer.</td>
</tr>
<tr>
<td><strong>Peer Reviewer One Comment:</strong></td>
</tr>
<tr>
<td><strong>Peer Reviewer Two Comment:</strong></td>
</tr>
</tbody>
</table>
| **Government Comment:** A more appropriate response to this question would still be “d.” Actual expenditure reports are released to the public after the expiration of the financial year and not in-year. However, this information is available for internally.
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: Monthly Fiscal Tables - Ministry of Finance and National Planning

Comment: These documents are not available to the public; they are used for internal reporting and analysis.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.” Actual expenditure reports are released to the public after the expiration of the financial year and not in-year. And these data are organized by administrative unit (see Financial Reports) and by economic and function classifications (see Economic Reports).
<table>
<thead>
<tr>
<th></th>
<th>What is the most detail provided in the in-year reports on actual expenditures organized by administrative unit?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</td>
</tr>
<tr>
<td>b.</td>
<td>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).</td>
</tr>
<tr>
<td>c.</td>
<td>The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</td>
</tr>
<tr>
<td>d.</td>
<td>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.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:
Monthly Fiscal Tables - Ministry of Finance and National Planning

Comment:
These documents are not available to the public; they are used for internal reporting and analysis.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would still be “d.” Actual expenditure reports are released to the public after the expiration of the financial year and not in-year. Nonetheless, actual expenditure data organized by administrative unit is provided at activity level (i.e. more detail than program level).
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:
Monthly Fiscal Tables - Ministry of Finance and National Planning

Comment:
These documents are not available to the public; they are used for internal reporting and analysis.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “d.” Actual expenditure reports are released to the public after the expiration of the financial year and not in-year. Nonetheless, actual expenditure data is comparable with the annual original estimate for that year (see Financial Reports).
86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?

   a. In-year reports on actual revenue collections by source of revenue are released at least every month.
   b. In-year reports on actual revenue collections are released at least every quarter.
   c. In-year reports on actual revenue collections are released at least semi-annually.
   d. In-year reports on actual revenue collections by source of revenue are not released.
   e. Not applicable/other (please comment).

   **Citation and/or comment:**
   Monthly Fiscal Tables - Ministry of Finance and National Planning. These documents are not available to the public; they are used for internal reporting and analysis.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would be “d.” Actual revenue collection reports are released to the public after the expiration of the financial year and not in-year. However, this information is available internally.
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:**
Monthly Fiscal Tables - Ministry of Finance and National Planning

**Comment:**
These documents are not available to the public; they are used for internal reporting and analysis.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “d.” Actual revenue collection reports are released to the public after the expiration of the financial year and not in-year. This data covers all sources of revenue and is reported in full.
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:

Comment: These documents are not available to the public; they are used for internal reporting and analysis.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “d.” Actual revenue collection reports are released to the public after the expiration of the financial year and not in-year. The comparison is between actual collection and enacted budget level.

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:

Comment: These documents are not available to the public; they are used for internal reporting and analysis.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “d.” Actual borrowing reports are released to the public after the expiration of the financial year and not in-year. However, this information is available internally.
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:

Comment:
These documents are not available to the public; they are used for internal reporting and analysis.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “d.” Actual borrowing reports are released to the public after the expiration of the financial year and not in-year. However, this information is still not presented to the public in form of interest rates on the debt, maturity profiles or currency denomination of the debt.
91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?

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:

Comment:
These documents are not available to the public; they are used for internal reporting and analysis.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “d.” Actual expenditure reports are released to the public after the expiration of the financial year and not in-year.
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:
“Ministerial Statement on Budget performance for the Half of the Year and inability of the treasury to release adequate resources to ministries, provinces and other spending agencies by Honorable Situmbeko Musikotwane (Dr), MP Minister of Finance and National Planning” - 31st July 2009

Comment:
The mid-year report gives a forecast of the expected revenues, collection lags, as well as a detailed financial representation on budget performance as of the mid-year.

The answer selected demonstrates an improvement in performance from the 2008 round of research.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” Mid-year economic reports (which include budget performance reports) are released to the public at the beginning of the second half of the year.
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:

Comment:
The mid-year review does not include updated expenditure estimates for the budget year.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would still be “d.” The mid-year economic reports that are presented by the executive will always compare performance with parliamentary approved expenditure estimates.
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:
“Ministerial Statement on Budget performance for the Half of the Year and inability of the treasury to release adequate resources to ministries, provinces and other spending agencies by Honorable Situmbeko Musikotwane (Dr), MP Minister of Finance and National Planning” - 31st July 2009

Comment:
The answer selected demonstrates an improvement in performance and publicly available information from the 2008 round of research.

Researcher Response to this Question was “c”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be “b.”

IBP Comment: IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.
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:
Ministerial Statement on Budget performance for the Half of the Year and inability of the treasury to release adequate resources to ministries, provinces and other spending agencies by Honorable Situmbeko Musikotwane (Dr), MP Minister of Finance and National Planning” - 31st July 2009

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.” Mid-year economic reports are released to the public at the beginning of the second half of the year and these include revised revenue estimates for the rest of the year. However, the reasons for the change in estimates are only given at aggregate level.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.
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:

Comment:
The executive seeks legislature's approval after expenditure has already been made.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” The Law provides for the legislature to approve any shifting of funds between administrative units. However, the executive is still allowed to shift funds between administrative units and thereafter seek approval in retrospect, if the President deems the matter to be urgent and cannot wait for the sitting of the legislature (Article 115(2)(d)).

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.
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?

   a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
   b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
   c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
   d. No, the procurement process was not open and competitive in practice.
   e. Not applicable/other (please comment).

Citation:

Comment:
In many instances, the procurement procedure was followed but certain irregularities are clearly cited in the Auditor General's report.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would still be “c.” Although the difference between “b” and “c” is a matter of opinion, I have chosen to lean more towards “c” given the recent revelations in the Auditor General's Report on the sectors of health, roads and police.
98. When does the legislature typically approve supplemental budgets?

   a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).
   b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).
   c. Not applicable/other (please comment).

Citation:
Zambian Constitution, article 117(5)

Comment:
The Executive spends money out of the budgetary allocation and later tables these before parliament as supplementary expenditures for ratification.

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” Normally, Supplemental Budgets are approved by the Legislature before spending is executed. However, where urgent spending becomes necessary and the Legislature is not in Session, the Law allows the President to issue a warrant of expenditure and thereafter seek legislative approval in retrospect (Article 115(2)(c & d)).

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
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:

Comment:
Expenditure exceeds 10% of the original budget.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment**: A more appropriate response to this question would be “d.” As an illustration, a simple review of the 2009 Estimates of Revenue and Expenditure (Yellow Book) shows the following: 1) The Office of the Vice President budgeted for K23,363,476,335 in 2008 but had requested for a supplementary budget of K50,443,835,500 by the end of the year (p. 11 of the 2009 ERE); 2) The Electoral Commission of Zambia had budgeted for K30,206,925,190 in 2008 but had requested for K218,738,730,000 by the end of the year (p. 17 of the 2009 ERE); 3) Cabinet Office budgeted for K77,661,915,885 in the same year but had requested for K29,050,000,000 by the end of the year (p. 60 of the 2009 ERE).

**Peer Reviewer Two Comment**: A more appropriate response to this question would be “d.” The yellow book shows that supplemental expenditure for 2008 was higher than 10% of the entire budget.

**Government Comment**: A more appropriate response to this question would be “b.” Although the entire Supplementary Budget seems colossal, the bulk of it includes carry-over funds (funds released in the previous year but spent in the current year) and intra or inter-Head virements (funds being moved from one budget line to another). The actual supplementary allocation is usually less than 5% of the original budget. For example, in 2009, the total supplementary budget was K1,633.1 billion and the original budget was K15,279.0 billion (which is about 10.7 %). However, after removing carry-over funds and intra or inter-Head virements, the actual supplementary allocation was only K718.2 billion (which is 4.7% of the original budget).

**Researcher Response**: I chose my answer because of the peer reviewers’ comments.

**IBP Comment**: IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.

100. When does the legislature approve the expenditure of contingency funds?
<table>
<thead>
<tr>
<th>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:**
Zambian Constitution, article 117(5).

**Comment:**
Finances are expended without prior approval, the Minister of Finance by law is expected to present this expenditure to legislature no later than 30 months (2 and a half years) after the end of the financial year.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” Like all other expenditure items in the Budget, contingency funds are approved by the Legislature prior to spending. However, these funds are not tied to one specific program or purpose, but they are approved to be spent on any unforeseen and unavoidable expenditure items that may arise during the implementation of the Budget.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.
<table>
<thead>
<tr>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. The report is released six months or less after the end of the fiscal year.</td>
</tr>
<tr>
<td>b. 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. The report is released more than 12 months after the end of the fiscal year.</td>
</tr>
<tr>
<td>d. The executive does not release a year-end report.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Reports can take 24 to 30 months before they are released to the public.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” The Financial Report (which reports on detailed actual expenditure) is released not later than 9 months after the expiration of the financial year (Article 118(1)).
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 presentation is similar to that in the previous period, but researcher reassessment has led to a change in response. This information is available in the Report of the Auditor General on the Accounts for the Financial Year Ended 2007.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” The data presented in the Financial Report is audited by the Auditor General (who also appends a signature under each Head of Expenditure in the Financial Report confirming this position). However, the authenticity and credibility of the data is only reported in the Auditor General’s Report, which is released not later than 12 months after the expiration of the financial year (Article 121(2)(d)).

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.
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?

   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:**
A short narrative is given with limited explanation.

The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.” Quantitative differences between enacted budget and actual expenditure are indicated for each program/activity, but narrative explanations for the variances are presented (for key programs only) in the Auditor General’s Report.
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:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.” Although the discrepancies between budget and actual expenditure are indicated at program/activity level, the explanation in the Auditor General’s report is given at departmental level with specific focus on key programs.

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:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “b.”
106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key differences, 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 such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.” The difference between the original macroeconomic forecast for the fiscal year and the actual outcome is presented at a summarized level in the Financial Report. However, this information is presented in more detail in the Economic Report.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.
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:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.” Non-financial data is presented in either the Auditor General’s report or the Economic report (but not in the Financial Report).

<table>
<thead>
<tr>
<th>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</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:**
This is well indicated in the Fifth National Development Plan progress report.
Researcher reassessment has led to a change in response

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.” The explanation on the difference between the original performance indicators and the actual outcome is presented at an aggregate level in the Economic Report and the NDP progress reports (but not in the Financial Report).
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:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “d.” The quantitative differences between the enacted level and actual expenditure on Poverty Reduction Programs (PRPs) are presented in the Financial Report. However, the narrative explanation for these differences is only presented in documents such as the Poverty Review Report, NDP Progress Report and the Economic Report.
<table>
<thead>
<tr>
<th>Question</th>
<th>Option</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does the year-end report present the actual outcome for extra-budgetary funds?</td>
<td>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</td>
<td>The state lottery board, hence partial coverage.</td>
</tr>
<tr>
<td></td>
<td>b. Yes, information is presented, highlighting key issues, 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 is not presented on extra-budgetary funds, or such a report is not released.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The state lottery board, hence partial coverage.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “d.” The Financial Report only presents actual expenditure on budgetary funds (and not on non-budgetary funds).

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.
### The Independence and Performance of the Supreme Audit Institution

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:**

**Comment:**
Consequently, the Constitution also requires the Auditor General to submit her annual Report on the accounts of the Republic to the President, who not later than seven (7) days after the first sitting of the National Assembly causes it to be laid before the National Assembly and thus becomes a public document.
Researcher reassessment has led to a change in response.

**Researcher Response to this Question was “c”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.” Report of the Auditor General is released not later than 12 months after the expiration of the financial year, in accordance with the Law (Article 121(2)(d)). This is adhered to in practice.

**IBP Comment:** IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the 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:
-Presentation by the Auditor General at a public discussion.

Comment:
“During the year 2007, the office audited and produced eighty nine (89) individual audit reports (paragraphs). In addition a special report on Public Debt and on the operations of the Defence Forces were produced separately and submitted to the President as a secret report.”

**Researcher Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” Two years after the expiration of the fiscal year, all expenditures are audited and released to the public (Of course, audit report on national security programs are not availed to public).

**IBP Comment:** IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
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:

Comment:
The report does not provide an executive summary.

Researcher Response to this Question was “b”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would still be “a.” The Auditor General uses this executive summary (as talking notes) to submit his/her report to either the President and/or the Legislature. However, this executive summary is usually a separate document from the detailed report, although they are always submitted together.

IBP Comment: IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.
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:
Zambian Constitution Article 121(1). Article 121 and 122 of the constitution of Zambia establishes the Office of the Auditor General – headed by the Auditor General (AG) who is appointed by the President and ratified by the National Assembly. These articles:
- Confer duties, responsibilities and rights of the AG,
- Prescribe tenure of office of the AG,
- Allows for enactment of other laws – Public Audit Act Cap 378 - empowers the AG to audit statutory bodies, departments and private entities that receive government grants.

Comment:
The legislature must consent to the removal of the Auditor General.

**Peer Reviewer One Comment**: 

**Peer Reviewer Two Comment**: 

**Government Comment**: A more appropriate response to this question would still be “a.” Appointment (Article 121(1)) or removal (Articles 122) of the Auditor General is only done through legislature consent.
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:
The auditor general only Audits the central operations of Government as cited on page 2 of the report.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

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

   **Citation:**
   Zambian Constitution Article 121(1).
   Article 121 and 122 of the constitution of Zambia establish the Office of the Auditor General – headed by the Auditor General (AG) who is appointed by the President and ratified by the National Assembly. These articles:
   - Allow for enactment of other laws – Public Audit Act Cap 378 - empower the AG to audit statutory bodies, departments and private entities that receive government grants.

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would still be “a.” The Auditor General has discretion in the law to undertake the audits he/she wishes to (Article 121(6)). However, in practice, the President, Legislature or Judiciary may request the AG to undertake a specified audit where a misapplication or misappropriation of funds is suspected.
117. Who determines the budget of the Supreme Audit Institution?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
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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:**
- Zambian Constitution article 121 (1)
- The Yellow Book

**Comment:**
The Auditor General presents her budget to the Ministry of Finance who later approves or allocates resources that will be given to the office. But it is subject to ratification by the legislature. In 2009, the Executive presented its proposed budget for the audit office and the legislature rejected the proposal to allow for increased funding for the Auditor General’s office.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “c.” Although the executive proposes the funding levels for all Heads of Expenditure (including the Office of the Auditor General), the legislature makes the final decision. In practice, the appropriated budget for OAG by the legislature does not deviate much from the executive’s proposed budget for OAG.

Further, in the 2009 Budget Framework Paper, the Auditor General indicated that the funding to OAG is not consistent with the resources needed to fulfill OAG’s mandate.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.
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)?

   a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
   b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
   c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
   d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
   e. Not applicable/other (please comment).

   Citation:

   Comment:
   The Ministry of Defence is audited, but issues pertaining to national security are not shared with the public, but rather to the committee responsible for security issues.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

   **Government Comment:** A more appropriate response to this question would still be “b.”
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:**
Officer from the office of the Auditor General.

**Comment:**
Radio programmes are available, and the public is free to go the Auditor General to give tips on what should be audited and access audited accounts. The office also gives the public free monthly magazines on what the office is doing and the latest developments. Television programmes on national television stations are also forms of communication the office uses. It is possible to participate in public discussion forums (in collaboration with EAZ in 2009) to share the work and findings of the office.

Requests form the public on what should be audited are frequently channeled to the anti-corruption commission who later passes this on to the SAI who is charged with the responsibility to audit these institutions or specific requests.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s answer.
<table>
<thead>
<tr>
<th>120. Does a committee of the legislature view and scrutinize the audit reports?</th>
</tr>
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<tbody>
<tr>
<td>a. Yes, all audit reports are scrutinized.</td>
</tr>
<tr>
<td>b. Yes, most audit reports are scrutinized.</td>
</tr>
<tr>
<td>c. Yes, some audit reports are scrutinized.</td>
</tr>
<tr>
<td>d. No, audit reports are not scrutinized.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Parliamentary Accounts Committee.

**Comment:**
Once the report is presented to parliament as per law. The Public Accounts Committee discusses the auditor general’s report in depth.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.” After Auditor General submits his/her report to the Executive (President), the President is expected to further submit the report to the Legislature within 7 days. If the President fails to do so, the Auditor General must submit the same report to the Legislature (Speaker) [Article 121(4)]. In practice, the Auditor General submits his/her audit report directly to the Legislature without waiting for the President’s submission (whether or not the President submits to Legislature).
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?

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

**Citation:**
Action taken reports.

**Comment:**
The Executive produces a report but this is a document not available to the public; it has limited circulation and access, it is a report made available to the parliamentary accounts committee.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “c.” The executive reports to the relevant Parliamentary Committee (via Action Taken Reports) on what steps it has taken to address audit findings. However, most of these actions are reported to the public only on request or when need arises.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.
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?

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

_Citation:_

_Comment:_ Reporting on action taken by the legislature or the Auditor General to the public is not in the AG's mandate and the legislature does not produce the executive's response to the public. These are only available for internal use.

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “c.” The Legislature compiles a report that tracks actions taken by the executive to address audit recommendations, but this is released to the public only on request.

**IBP Comment:** IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.
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:**
The National and Security and Foreign affairs committee and the Public Accounts Committee.

**Comment:**
Both committees receive the reports but the Public Accounts Committee scrutinizes expenditure that is not of secret nature.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would still be “a.”