Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

Malawi
<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Guidelines for the Preparation of the 2013/14 Budget</td>
<td>2013/14</td>
<td>May 8, 2013</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>NA</td>
<td>NA</td>
<td>N/A</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Budget Performance Quarterly Reports Q1</td>
<td>2013/14</td>
<td>October 17, 2014</td>
</tr>
<tr>
<td>Report Type</td>
<td>Report Title</td>
<td>Fiscal Year</td>
<td>Date</td>
</tr>
<tr>
<td>---------------------------</td>
<td>---------------------------------------------------</td>
<td>-------------</td>
<td>------------</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Budget Performance Quarterly Reports Q2</td>
<td>2013/14</td>
<td>January 5, 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Budget Performance Quarterly Reports Q3</td>
<td>2013/14</td>
<td>April 4, 2014</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>NA</td>
<td>NA</td>
<td>N/A</td>
</tr>
<tr>
<td>Audit Report</td>
<td>NA</td>
<td>NA</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Sources:** Pre-budget Statements (Guidelines), Budget Documents (1 and 3) and all other reports available on the Ministry of Finance official website at [http://www.finance.goc.mw/index.php?option=com_docman&task=cat_view&gid=57&Itemid=114](http://www.finance.goc.mw/index.php?option=com_docman&task=cat_view&gid=57&Itemid=114). The Executive Budget Proposals and Enacted Budget Proposals are made available through hard copies from the Ministry of Finance offices for free (on request).

**Comments:** While the citizens budget has been produced before as general highlight of what is contained in a particular draft EBP, it was not produced for the year 2013/14. Nonetheless, a generic budget manual known as the "Malawi Government Budget Manual" has been produced for general understanding of the budget processes and citizens' entry point into the budget policy influence since 2009. It is available online, on the Ministry's website. It remains a very useful piece of information for key stakeholders on the budget, alongside other budget training manuals produced by the civil society.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The Budget guidelines do not fall in the category of the Pre-Budget Statement, the Economic Policy Fiscal Statement and more recently, the Budget Policy Statement are better suited for that, however given its a reform that has been adopted recently the Budget Policy Statement is not available publicly. The Executive Budget Proposal would be the Minister of Finance's budget speech, all other documents supporting the speech are the Economic Report, the Financial Statement, the Detailed Estimates which come in volumes and the Output Based budget. The enacted budget would be the Appropriation bill for the year and the supporting documentation would come in the form of the approved documents for the Financial Statement, Detailed Estimates and the Output Based budget.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Dates of quarterly budget performance reports for Q1, Q2 and Q3 may not be correct. For
example, Q2 and Q3 reports appear to have been published 5 and 4 days respectively after the quarter end, which would have been difficult to achieve. The dates published on line are later than the recorded dates above. Indeed, the on-line dates are outside the 3 month time limit.

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
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</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td>No</td>
<td>No</td>
<td>No</td>
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<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
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<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
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</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>
Sources: The publication of the budget documents in line with the various pieces of legislation such as the Constitution of the Republic of Malawi, section 178; and the Public Finance Management Act (2003), section 14 (1) to section 16 and 17. The Budget Manual is available online, on the Ministry of Finance website. This is publicly available online for key stakeholders on: http://www.finance.gov.mw/index.php?option=com_docman&task=cat_view&gid=48&Itemid=114.

Comments: The Budget Manual is available online, on the Ministry of Finance website (on http://www.finance.gov.mw/), providing key information on the generic budget processes for the public and not necessarily the draft EBP. Some of the EBP (e.g. Budget Docs 1, 2 and 3) are available in soft copy too while the two i.e. Budget Docs 4 and 5 are the ones bulky and only available in hard copy and in CD Roms for the annexes.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The pre-budget statement referred to in this question which is a follow up from the previous question was referred to the Budget Guidelines and the responses given refer to the budget guidelines. The other responses are fine. The pre-budget statement would either be the Economic and Fiscal Policy Statement or the recent efforts to produce the Budget Policy Statement Paper. Otherwise, the closest form of the pre-budget statement that is readily available is the speech the Minister of Finance, makes during his pre-budget consultations with the public.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
## Malawi

### Budget Documents

Tick box if answer to the questions is “yes”

<table>
<thead>
<tr>
<th></th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
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<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
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<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address

http://www.nance.gov.mw/ or Expenditure reports:

http:\\www.finance.gov.mw/

Is it machine readable? [only for electronic copies]

<table>
<thead>
<tr>
<th></th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it machine readable?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

NA
Is there a “citizens version” of the budget document? 

- Yes
- No
- Yes
- No
- Yes
- No

Sources: Sources on the documents actual dates for their public availability (publishing and gazetting) is in line with the Public Finance Management Act (2003) section 85.

Comments: 2012/13 FY Audit Reports not available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

Table 3. When Are the Key Budget Documents Made Available to the Public?

### Malawi

**Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?**

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature
**Enacted Budget: When is the Enacted Budget made available to the public?**

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report: When are In-Year Reports made available to the public?**

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

**Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?**

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

**Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?**

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

**Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?**

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I think the response on when is the Pre-Budget statement made available to the public corresponds to the response given on the actual name given to the document. The Economic and Fiscal Policy Statement is made public however budget guidelines are for the Ministries, Departments and Agencies to guide them in budget preparation.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 4. General Questions

Malawi

<table>
<thead>
<tr>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No</td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
</tr>
<tr>
<td>• Access to information?</td>
<td>No</td>
</tr>
<tr>
<td>• Transparency?</td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td></td>
</tr>
</tbody>
</table>

Sources: Constitution of the Republic of Malawi, section 13 (Principles of Policy) and 178 (Finance) Public Finance Management Act, sections 13, PFMA section 14 (Draft EBP Submission to Parliament and Publishing by 1st April) and 17 (Economic Report, Budget Statement and Policy); PFMA section 85 (In-year reports, mid-year reports and year-end reports publishing and gazetting)
Section 2. Comprehensiveness of the Executive's Budget Proposal

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

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

B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Malawi

A. 

Score: 100


Comments: Financial Statement, Detailed Estimates, Output-based Estimates respectively are all presented as Votes for all Ministries and Departments by Program, Sub-Program and Sub-Sub-Programs.
002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Malawi

A.

Score: 100


Comments: Financial Statements, Detailed Estimates and Output-based Estimates respectively present this by Program, Sub-program and Sub-Sub-Programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
003. If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

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

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

C. Not applicable/other (please comment).

Malawi

A.

Score: 100


Comments: All are presented in line with the International Standards.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Though the functional classification presented in not in line with international standard coding under the COFOG, however plans are underway to adopt COFOG.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Malawi

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?
Yes, the economic classification is compatible with international standards.

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

Not applicable/other (please comment).

---

**Malawi**

**A.**

**Score:** 100


**Comments:** Presented in line with the International Standards.

---

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

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

**A.** Yes, programs accounting for all expenditures are presented.

**B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Malawi

A. Score: 100


Comments: Presented by Ministry/Department Votes and individually by Program, Sub-Program and Sub-Sub-Program

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Malawi

A. Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Budget Document number 4 no longer provides the medium term projections as indicated, the other documents indicated however still do.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Budget Document number 4 no longer presents medium term allocations.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Malawi

A. 

Score: 100

Sources: Budget Document No.3, Financial Statement for Financial Year 2013/14 (Table 3, page 20 and Annex 9, pages 77).

Comments:

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Some references given by the researchers is inconsistent with the document I have. Table 3 begins on page 20 and Annex 9 on page 77.

010. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

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

E. Not applicable/other (please comment).
Malawi

A. Score: 100

Sources: Budget Document No.3, Financial Statement for Financial Year 2013/14 (Table 3, page 16 and Annex 9, pages 73 - 74).

Comments: These include Development receipts, levies and parastatal dividends, among others.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Malawi

A. Score: 100

Sources: Budget Document No.3, Financial Statement for Financial Year 2013/14 (Table 3, page 16 and Annex 9, pages 73 - 74).

Comments: Following the Medium-term Expenditure Framework (MTEF)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The reference given by the researcher is not fully correct. Multi-year revenue is given in Annex 1 on Page 30 of Budget Document 3.

012. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Malawi

A. Score: 100

Sources: Budget Documents No.1 (Budget Speech) and Budget Document No.3, Financial Statement for Financial Year 2013/14 (Table 3, page 16 and Annex 9, pages 73 - 74).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: I think d may be true. The only place in Budget Document No.3, Financial Statement for Financial Year 2013/14 that revenue for 14/15 and 15/16 appears in Annex 1 beginning on Page 30. However...
the sources of tax and non-tax revenue, such as given in Annex 9 starting page 77 for 13/14 only, are not given for 14/15 and 15/16.

RESEARCHER’S RESPONSE
I’d still insist on answer "a", on the basis of the cited budget documents.

IBP COMMENT
We agree with the researcher

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Malawi

A.

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

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

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

E. Not applicable/other (please comment).

Malawi

C.

Score: 33

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The documents do not appear to give interest rates on the debt instruments nor maturity profile of the debt. However, there is analysis of whether new/repaid debt is domestic or external.

RESEARCHER’S RESPONSE

I agree

015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Comments: It is a part of the extensive narrative on the outlook and forecast for the Public Finance and Macro-economic Performance.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: There does not appear to be any interest rate forecast in the budget documents. Other elements are included.

RESEARCHER’S RESPONSE
I’d still maintain the response "a", interest rates are given in the budget document No 2

IBP COMMENT
We agree with the researcher

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

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to different macroeconomic assumptions is not presented.
E. Not applicable/other (please comment).

Malawi
D.

Score: 0

Sources: Budget Document No.1 (Budget Speech for 2013/2014 FY)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: d.
Comments: There does not appear to be any sensitivity analysis.

IBP COMMENT
We agree with the peer reviewer

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

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

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

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Document No.1 (Budget Speech for 2013/2014 FY) Budget Document No.2, Annual

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

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

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Comments: Specifically, the Annual Economic report 2013 (in Chapter 2, pages 6 - 19), gives a narrative of the Macroeconomic Performance while the other chapters gives an account of the sectoral based policy performance; wrapped up by some overall narrative in Chapter 16 (Social Support and Poverty Reduction Programmes, pages 131 - 134) and Chapter 19 (Public Finance on pages 159 to 166).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Documents No 2 (Annual Economic Report 2013 Tables 19.4 and 19.5 on pages 164 - 165); Budget Document No.3 (Financial Statement).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Malawi

A.

Score: 100


Comments: Comprehensively presented.
021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Malawi

A. Score: 100


Comments: Updated and Revised (as Approved for BY-1, revised for BY-1 and as estimates for BY 2013/2014) Budget figures are used across all.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Malawi

A. Score: 100


**Comments:** It's comprehensively presented for BY-2 with mention of analysis made for administrative, economic and functional classifications.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
**B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

**C.** Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

**D.** No, expenditures are not presented by program for BY-2 and prior years.

**E.** Not applicable/other (please

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**Malawi**

**A.**

**Score:** 100

**Sources:** Budget Documents No.2 (Annual Economic Report 2013) and No.3 (Financial Statement for FY 2013/2014).

**Comments:** Expenditures and Analysis are presented for BY-2 or prior years, at least some are from as far back as years preceding the FY 2011/2012.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

**A.** Two years prior to the budget year (BY-2).

**B.** Three years prior to the budget year (BY-3).

**C.** Before BY-3.

**D.** No actual data for all expenditures are presented in the budget or supporting budget documentation.

**E.** Not applicable/other (please comment).
025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Malawi

A. Score: 100


Comments: A narrative and disaggregated figures are presented for Revenue estimates including Grants, and Domestic (Tax and Non-tax) revenues.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Malawi

Score: 100

Sources: EBP Supporting Budget Document No.2 (Annual Economic Report, 2013 pages 160 to 161 in Tables 19.1 and 19.2) and No.3 (Financial Statement for FY 2013/2014).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?
A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

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Malawi

A.

Score: 100


Comments: Both Approved and Revised figures for FY 2012/13 presented in Tables 19.1 and 19.2.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

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Malawi

A.

Score: 100

Sources: Budget Document No. 2 (Annual Economic Report 2013)
Comments: These are presented for as far back as BY-2 (from FY 2011/12) in Tables 19.1 and 19.2 on pages 160 - 161.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

Malawi

Score: 100


Comments: These are duly presented as cited.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Malawi

A.  

Score: 100


Comments: Budget Actual figures are reflected for the FY 2011/12.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

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

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Malawi

C.

Score: 33

Sources: Budget Document No.2 (Annual Economic Report, Table 19.1 on page 160) and Budget Document No. 3 (Financial Statement for FY 2013/2014, Table 1 on pages 6-7)

Comments: Some core elements such as the debt maturity profile is not presented in the Executive Budget Proposals, although some of this presented in the In-Year and Quarterly Budget Reports on the Government (Ministry of Finance) website.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There appears to be no information on total borrowing, only on the annual financing
032. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. 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).

Malawi

Score: 100


Comments: Budget Document No.1 also gives a narrative of this comprehensively in the articulation of the 2013/14 Budget balancing act for fiscal and monetary policy.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)
A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Malawi

C.

Score: 33


Comments: This is comprehensive detailing the off-budget expenditures even covering the non-governmental organisations, but captured through an online Aid Management Platform (AMP) which is shared and disseminated to all key stakeholders through the collaborative initiatives housed in the Debt and Aid Department of the Ministry of Finance.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Budget Document 3, page 80, says: “However, it should be noted here that the volume of extra-budgetary support expected in 2013/14 Financial Year might be more than presented here since projected support for several projects has not been provided by Development Partners.” For example, the document shows a total project support of MK 232 billion. Total project support in the health sector alone is some MK 200 billion, according to a much more comprehensive resource mapping exercise carried out by the Ministry of Health. The Aid Management Platform referred to above is acknowledged to be less comprehensive, as it has some 40 different sources in the health sector compared to over 200 sources identified by MoH. Even that exercise by MoH is acknowledged not yet to be fully comprehensive. Malawi suffers from huge aid fragmentation.

IBP COMMENT

We agree with the peer reviewer
034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Malawi

A. 

Score: 100

Sources: Budget Document No.3 (Financial Statement for FY 2013/2014).

Comments: As cited the Question 33.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The project support is presented on a consolidated basis on page 81 of Budget Document 3. Is this "presenting central government finances (both budgetary and extra-budgetary) on a consolidated basis" for the purposes of IBP?

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100


Comments: These are presented for subvented organisations i.e. statutory corporations, including for local authorities.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).
Malawi

A. Score: 100

Sources: Budget Document No.5 (Draft Estimates of Expenditure on Recurrent and Capital Budget for the Financial Year 2013/14 - Output Based).

Comments: Alternative displays of budget documentation made in support of policy impact on different segments of population in the FY such as those Living with HIV and AIDS, Orphans and Vulnerable Children (pp 51 - 57); the Disabled and Elderly (pp 125- 131); Men, Women and Children i.e. boys and girls (Education support pp 147-159) and also in (Gender mainstreaming and Community Development on pp 207-213).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Document No.3 (Financial Statement for FY 2013/2014, Annex 6 on pages 69-71 for Sub-
038. Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Malawi

**A.**

Score: 100

**Sources:** Budget Document No.2 (Annual Economic Report 2013) and Budget Document No.5 (Output Based Estimates).

**Comments:** Details about the performance (Outputs and Outcomes) are presented and articulated about these including Youth Enterprise Development Fund (YEDEF) microfinance activities, under Ministry of Youth vote; the social support Programs e.g. the Farm Input subsidy Program (Under the Ministry of Agriculture and Food Security Vote), Social Cash Transfer program, among others.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
039. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Malawi

Score: 33

Sources: Budget Document No.2 (Annual Economic Report 2013), pages 6 - 19, (including Figure 2.2 as well as Tables 2.1, 2.2, 2.3, 2.4 and 2.5).

Comments: In-Year/Quarterly (Q2) Economic Review reports also present some considerable information on the financial assets.
040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: Budget Document No.2 (Annual Economic Report 2013), pages 15 - 16 in Tables 2.4 and 2.5

Comments: Presented in the Balance of Payments table 2.2 are only aggregates for Financial Assets and Liabilities), etc and not non-financial.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Malawi

C.

Score: 33

Sources: Budget Document No.1 (Budget Statement for Financial Year 2013/2014, page 12) and No.3 (Financial Statement for 2013/2014, in Annex 1 on page 30-31)

Comments: Some details are still not presented comprehensively in the supporting budget documents.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: For those arrears that are known and presented they are included.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The estimate of expenditure arrears appearing in Budget Statement 3 on page 31 is likely to be an estimate of what allocation is made to payment of arrears, rather than the total value of all arrears. The total value of all arrears is hard to estimate and is likely to be much higher.

IBP COMMENT

We agree with the peer reviewer
Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

**Malawi**

D. Score: 0

**Sources:** Budget Document No.3 (Financial Statement for 2013/2014 in Annex 1, page 30-31

**Comments:** Pension funds and Gratuities as well as the input subsidies and other social protection transfers.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** d.

**Comments:** There do not appear to be any contingent liabilities shown in budget statements (the items listed in the comments do not appear to be contingencies as such). Possible contingencies are defaults on student loans, claims from former employees, etc, etc.
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Malawi

C.

Score: 33

Sources: Budget Document No.3 (Financial Statement for 2013/2014, pages 30-49 Annexes 1-5).
044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Malawi

Score: 100

Sources: All Budget Documents, particularly Budget Document No.1 (Budget Statement); No.3 (Financial Statement for 2013/14 FY) pages 41 - 66, Annex 5; No.4 (Detailed Estimates) and 5 (Output Based Estimates)

Comments: The narrative are explicit for the individual Votes in the Output Based Budget Estimates (Document No.5)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This answer applies to on-budget donor assistance. Information about off budget donor assistance is incomplete.
045. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Malawi

A.

Score: 100


Comments: These give explicit information and narrative on this.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Malawi

A. Score: 100

Sources: Budget Document No.1 (Budget Statement, pages 20 - 28 for Tax and Non-Tax Revenue Measures narrative); Budget Document No.3 (Financial Statement for FY 2013/2014 pages 77 - 91, Annexes 9 and 10 for Revenue Overview).

Comments: There is a comprehensive presentation of all earmarked Revenues including off-budget expenditures even those going to some Non State Actors or NGOs in the Financial Statement.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

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

E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Document No.3 (Financial Statement for 2013/2014 FY) and Budget Document No.5 (Output-based Estimates for 2013/2014 FY)

Comments: There has been a deliberate effort to include a section on the Allocation Summary by Theme, for the overarching development policy, the MGDS Key Result Areas for each and every Vote (including those for the Central Government Ministries and Departments as well as for the Local councils) in the Output Based Budget Document No.5 for FY 2013/2014. (See Budget Document No.5 page 1 for an overview).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
Malawi

A.

Score: 100

Sources: Budget Document No.1 (Budget Statement); Budget Document No.3 (Financial Statement, pages 25 to 29) and No.5 (Output Based Estimates, all votes) for the 2013/2014 FY.

Comments: Presented in line with the Medium Term Expenditure Framework (MTEF) with projections for multi-year periods of implementation for the different sectors. The linkages are highlighted for Budget to the Overarching Policy (MGDS) and supportive strategy, the Economic Recovery Plan; over and above the broad narrative in the Budget Statement.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

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

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Document No.5 (Output Based Estimates) for the FY 2013/2014 (whole document with
Comments: There is a comprehensive coverage of the outputs and outcomes where all Ministries have endeavored to clearly define what exactly they achieved with the provisions they were given in BY-1, as well as justify in the clearest of terms what will be achieved with the provisions in the BY, BY+1 and BY+2, by Vote, Programme and Item.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Malawi
A.
Score: 100

Sources: Budget Document No.5 (Output Based estimates, page 1) for FY 2013/14.

Comments: The entire supporting document articulates the links between allocations and expenditure to their corresponding outputs as well as their likely/expected achievements by way of performance indicators and targets for every Ministry and Department.

GOVERNMENT REVIEWER
052. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country’s most impoverished populations are not presented.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Document No.3 (Financial Statement for FY 2013/2014) pages 25 -29 and Budget Document No.5 (Output Based Budget estimates).

Comments: Comprehensive presentation and narrative of the Economic Recovery Budget allocations and MGDS Allocations is made in the Financial Statement (Budget Document No.3), supported by the Budget Document No.5 (Output Based Budget estimates).
053. Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

A. 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).

Malawi

A.

Score: 100

Sources: The FY 2013/2014 Budget Guidelines/Manual which has the Budget Calendar in it.

Comments: The Ministry of Finance has produced a Budget manual and Guidelines for all Line Ministries and Departments to follow when preparing its budget estimates and executing the budget implementation. This is posted online on its website.
Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

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

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

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: Published too late

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: The Minister's pre-budget speech will make reference to the macroeconomic forecast and outline expenditure priorities and perceived challenges.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

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

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Malawi

Score: 0

Sources: Published too late

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: b.
Comments: The Minister’s speech during pre-budget consultations with the stakeholders includes this information.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.

B. Yes, the core information is presented for the government’s revenue policies and priorities.

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

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: Published too late

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?
A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

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

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: Published too late

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Malawi

B.

Score: 0
059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Document No 3 (Financial Statement for FY 2013/14), Annexes 1 to 8; Budget Document No 4 (Detailed Estimates for FY 2013/14); and Budget Document No 5 (Output Based for FY 2013/14)

Comments: The enacted budget documents had no significant changes, let alone on the areas underscored in this question, compared from the draft.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Enacted Budget does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Malawi

A. Score: 100

Sources: Budget Document No.3 (Financial Statement); Budget Document No.4 (Detailed Estimates); and Budget Document No.5 (Output Based).

Comments: Same as highlighted in previous question's comment, "no significant changes".

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Document No.3 (Financial Statement for FY 2013/14), Table 3 - pages 16 to 17.

Comments: Figures and Narrative for Domestic Revenues are presented and the comments as regards the enacted budget remains as cited in previous question, i.e. no significant changes on substantives underscored in question from the draft budget documents.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Document No.3 (Financial Statement for FY 2013/14), Table 3, pages 16 to 17

Comments: Estimates are presented for the three in the table and a narrative given on page 20. Same comment as in previous questions on enacted budget changes.
Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Information about total debt does not appear to be given, only debt change in the year.

RESEARCHER'S RESPONSE
I maintain the response "a" as per the cited source.

IBP COMMENT
We agree with the researcher

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Malawi

Score: 0

Sources: N/A

Comments: the closest supporting document providing some of the information to citizens is the Budget manual popularly known as the Budget Guide.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree with the response, just to indicate however that for the period under review there was
no published citizen's budget, the 2014-15 budget has however published the citizens budget. The content of the budget manual may not be reflective of the citizens budget as the citizens budget provides a brief of the budget for a particular given year.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: A 5-page citizen's budget ("budget in brief") has been published with the following year's EBP i.e. in 2014/15

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: N/A

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?
A. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: Budget Guide/Manual

Comments: This depicts the different budget calendar activities that include the institutionalized selected public consultations on the budget by the Ministry of Finance; including the calls for budget submissions in writing (via e-mails and post) for consideration. Going by the interactions we’ve been having it appears the Citizens Budget might be produced this year of the budget which has since been delayed to September 2014 (for 2014/15).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: Budget Guide/Manual

Comments: The manual still gives substantive information of the key budget stages, although no particular citizens budget was presented at least for the last fiscal year.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).
Malawi

B.

Score: 67


Comments: Some administrative classification data is presented in Q2 performance report on expenditures by administratively classified activities and development project expenditures and achievements.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.
E. Not applicable/other (please comment).

Malawi

A.

Score: 100


Comments: This is presented as cited in previous question.
GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: Then analysis in Annex 1 of the Quarterly reports covers over Development expenditure. There does not appear to be any analysis below the Ministry/Dept level for recurrent expenditure.

RESEARCHER’S RESPONSE
I maintain response "a" as per the cited source.

IBP COMMENT
We agree with the researcher

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Malawi
A.
Score: 100

Sources: As cited in Q68.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: In the quarterly reports, the comparisons are against "target". It is not explicated stated
whether the targets are the enacted budgets.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.  
B. No, In-Year Reports do not present actual revenue by category.  
C. Not applicable/other (please comment).

Malawi

A.  

Score: 100  

Sources: 2013/14 FY Q2. Performance Review Report (Fig.2.1, and Table 2.1 on page 11 - 13)

Comments: These are comprehensively presented along with performance targets and variances in the quarter.

GOVERNMENT REVIEWER  
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER  
Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.  
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.  
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Malawi

C.

Score: 33

Sources: 2013/14 FY Q2. Performance Review Report (Fig. 2.1 and Table 2.1 on pages 11 - 12).

Comments: Presented for both tax and non-tax revenue sources.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: 2013/14 FY Q2 Performance Report (pages 11 - 12)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: In the quarterly reports, the comparisons are against "target". It is not explicated stated whether the targets are the enacted budgets.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Malawi
C.
Score: 33

Sources: 2013/14 FY Q2. Performance Report (page 18 - 19; Table 4.1, Chart 4.2)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

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

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

E. Not applicable/other (please comment).

Malawi

C.

Score: 33

Sources: As cited in preceding Question (Budget Performance Report for Q2, FY 2013/14, Table 4.1, page 18).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: It appears that the only information in the quarterly report is interest divided between foreign and domestic and there is no information on the total actual debt outstanding.

RESEARCHER’S RESPONSE
Response "c" maintained as per the cited source.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?
A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: NA

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: b.
Comments: Though the macroeconomic forecasts were updated, Parliament was never convened as such the data was not published.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: NA

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: NA
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: NA

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?
A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

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Malawi

B.

Score: 0

Sources: NA

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This is because the Mid Year budget session was not convened but ordinarily this would be part of the review.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Malawi

B.
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: NA

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Again the Mid Year session of Parliament was not convened however this information is made available in the Mid Year report.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Malawi

D. Score: 0

Sources: NA

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Malawi

A. 

Score: 100


Comments: An articulation (narrative) and illustration (Tables) of differences is made between the Approved and Actual (Revised), i.e. for preceding FY 2012/13.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Malawi

A. Score: 100


Comments: These summarise the expenditure performance of Central Government Operations by Economic and Functional Classifications.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Malawi

A. Score: 100
GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The Annual Economic report gives non-financial details of different programs but does not appear to give expenditures at the program level, just at the Ministry level.

RESEARCHER'S RESPONSE

Response "a" maintained as per the cited source.

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

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100
Comments: These are presented and articulated in narratives following the illustration in the Tables for the central Government Budgetary Operations as well as Central Government Domestic Revenues for 2011/12 - 2015/16.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Document No.2 (Annual Economic Report, 2013), Table 19.2 pages 161 to 162.


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?
A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Malawi

A. Score: 100

Sources: Annual Economic Report (2013), Table 19.2 (Central Government Domestic Revenue) pages 161 to 162.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

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Malawi

A. Score: 100

Sources: Budget Document No.2 (Annual Economic Report, 2013), page 164, Table 19.4

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Suggested Answer: d.
Comments: There appears to be no information about the total borrowing, just the annual changes.

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

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

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

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

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Budget Document No.5 (Output-Based Estimates for FY 2013/14), pages 1 to 368

Comments: It articulates all the Ministries and Departments endeavoured to clearly define as Outputs and
what they achieved with the provisions they were given in the preceding 2012/13 FY.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Malawi

Score: 100

Sources: Budget Document No.2 (Annual Economic Report 2013), Chapter 15 (on Employment, Gender, Children and Social Welfare, pages 126 - 130) and Chapter 16 (on Social Support and Poverty Reduction Programmes, pages 131 - 134), among others.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: Budget Document No.2 (Annual Economic Report 2013)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).
097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).
098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI’s mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI’s mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: NA

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI’s mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with
extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Malawi

D.
Score: 0

Sources: NA

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Malawi

B.
Score: 0

Sources: NA

GOVERNMENT REVIEWER
101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. 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).

Malawi

D.

Score: 0

Sources: NA

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: NA

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
E. Not applicable/other (please comment).

Malawi

B.

Score: 67

Sources: Public Audit Act (2003), section 20 (1)

Comments: The Legislature, through the Portfolio Committees of Budget and Finance, as well as the Public Accounts normally outsources the services of independent budget analysis for their oversight function to counter the capacity constraints. This has become the norm every year during the budget session. The specialized office (Budget Office) had its supporting bill passed and set up in 2013 and is yet to be fully operational.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Consultants are hired to undertake the analysis.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).
105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds 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 consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
E. Not applicable/other (please comment).

Comments: These are held at different levels of the budget process from formulation to execution. The Budget and Finance Committee and the Public Accounts Committee of Parliament are largely the Principal stakeholders targeted for engagement from the Legislature, both by default (as per the law) and/or by design (upon their demand), aside from the general Plenary. This is duly dictated by the Public Finance Management Act (2003) detailing the need for the Economic and Fiscal Policy Statement (section 14); the Budget Policy Statement (section 15); the need for a Fiscal Strategy (section 15); the need for comprehensive Economic and Fiscal Updates (section 17); the Economic and Fiscal Data (section 18), just to mention a few.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The Budget and Finance Committee is consulted by the Ministry of Finance, specific sector committees will be consulted their respective sector Ministries.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Malawi

Score: 33
107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Malawi

B.

Score: 67

Sources: Public Finance Management Act (2003), Part IV Section 21. Republic of Malawi Constitution, 178

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.
B. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.
C. Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.
D. No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.
E. Not applicable/other (please comment).

Malawi

A. Score: 100

Sources: Public Finance Management Act (2003), Part IV Section 21. Republic of Malawi Constitution, 178

Comments: Although not much of amendments are undertaken because of the game of numbers in Parliament, where the Executive is usually not necessitated to make as many amendments until during the mid-year budget reviews six months down the line into the Financial Year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Malawi

A. Score: 100

Sources: Public Finance Management Act (2003), Part IV Section 21. Republic of Malawi Constitution, 178

Comments: Nonetheless there have been some times where it hasn't been possible to get the authorization (due to justifiable reasons) from Parliament and it has ended up being obtained through Supplementary Budget in retrospect.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

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**Malawi**

**Score:** 100


**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or
input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Malawi

A. Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Malawi

B. Score: 0

Sources: Public Finance Management Act (2003), Part IV Section 21. Republic of Malawi Constitution, 178,....

Comments: This was the case for the 2013/2014 FY Budget when the Executive has recently had to revise
the framework in line with the agreed Extra-ordinary Performance Assessment Framework (E-PAF) with the Development Partners in the Common Approach to Budgetary Support group of donors. This was shared with key stakeholders during the CABS review meetings (but was not able to be presented to Parliament). This actually responded to the popular financial mismanagement scandal that erupted, dubbed "Cash gate", when public resources were discovered to have been looted barely a month into the 2013/2014 Financial Year.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The executive obtained approval after funds were expended as there was no Mid Year review session of Parliament convened in the financial year in question.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- **A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- **B.** The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- **C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- **D.** The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- **E.** Not applicable/other (please comment).

**Malawi**

**Score:** 100
Sources: PFMA (2003)

Comments: Unforeseen expenditures included and regulated. Of course at times, any virements if need be within each vote, between programmes and between items, may be done by the Executive (on authority of the Secretary to the Treasury).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Malawi

A.

Score: 100

Sources: Public Audit Act (2003), Part IV, sections 20, 21, 23 and 23. Auditor General's Reports

Comments: The Public Accounts Committee of Parliament is mandated to have full access of Government records and may do so by summoning any person having such possession or in control of such information. The committee thus summons different stakeholders from the duty bearers to the other citizen institutions including the civil society on different audit findings and queries for its own report inline with its mandatory oversight function in the national assembly.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
115. 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).

Malawi

A. Score: 100

Sources: Constitution of the Republic of Malawi, Section 184(1) Public Audit Act (2003)

Comments: Mandated by Law.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Malawi

B.

Score: 67


Comments: The legislative framework articulated in the Audit Act attempts to ideally give that assurance, above all others.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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117. 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 he or she is 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).

Malawi
B.

Score: 0

Sources: Constitution of the Republic of Malawi, section 184 (6).

Comments: "A person holding the office of the Auditor General shall be subject to removal by the President..." only for reasons stipulated in the Constitution.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0


Comments: Appropriation made through the Legislature as by law, but the budget of the SAI is determined...
Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Malawi

Score: 100

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

**A.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

**B.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

**C.** There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

**D.** There is no formal requirement and the executive does not engage with the public during the budget process.

**E.** Not applicable/other (please comment).

**Malawi**

**C.**

**Score:** 33

**Sources:** Draft Budget Law... Budget Manual (2009) Budget Guide Budget Calendar

**Comments:** The draft Law is yet to be passed to support the Budget processes alongside the already established Budget Office in the Parliament.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Malawi

Score: 67


Comments: These are echoed in the cited budget documents highlighting the processes being undertaken to solicit as much input as possible from the general public and from key stakeholders, in the now institutionalized annual pre-budget consultations by the Ministry of Finance; on what the budget should consider.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Malawi

C.

Score: 33

Sources: Budget Manual Budget Guide or Pre-Budget Statement.

Comments: Not much information is presented to the public well in advance of the engagements aside from the notices for such and communication on calls for submissions on the budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition to the sources above, during budget execution there are the quarterly reports, which are posted on-line.
123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Malawi

C.

Score: 33

Sources: Budget Calendar.

Comments: There have been institutionalized mechanisms of public engagement on the budget which are yet to be backed up by law (with the yet to be passed draft budget law). These entail the annual budget consultations meetings held by the Ministry of Finance led by the Minister and team as well as the various calls (through the media) for submissions through e-mails or hard copy submissions.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?
A. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.

E. Not applicable/other (please comment).

Malawi

B.

Score: 67


Comments: Still challenges exist in translating the public perceptions into budget execution influence as comprehensively as expected; and in line with the generally expected acceptable accounting practice befitting the commitments made in the Economic and Fiscal Policy Statement. Key stakeholders (Private sector, Academia and special interest Civil Society groups) are targeted for budget engagement at different levels of the budget cycle and general policy design and implementation processes. There is still some room for improvement for the budget execution to be effective and as responsive.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback
on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: Budget Document No.1 (Budget Speech for FY 2013/2014)

Comments: Government makes some acknowledgement of the substantive input on the budget from the public through the Budget Speech (Document No.1, i.e. FY 2013/14) with very limited feedback on exact details finding their way into the budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: b.

Comments: Feedback is provided through the budget speech, however, only acknowledgement on the issues adopted from the public will be made without the detailed reports being made available to the public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. 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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

### Malawi

**Score:** 67

**Sources:** Malawi Economic Justice Network

**Comments:** These are highlighted largely in some of the Budget and Finance Committee hearings periodically held when Parliament is able to hold when resources are available as is supposed to be the case. The committee summons different government departments and in most instances these are extended to civil society networks (such as MEJN), etc to be a part of these hearings largely on the macroeconomic and fiscal frameworks, among others. These are usually and supposedly on behalf of the public.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

**Malawi**

**A.**

Score: 100

**Sources:** Malawi Economic Justice Network

**Comments:** These are highlighted largely in some of the Budget and Finance Committee hearings periodically held when Parliament is able to hold when resources are available as is supposed to be the case. The committee summons different government departments and in most instances these are extended to civil society networks (such as MEJN), etc to be a part of these hearings largely on different ministries and departments budget. These are usually and supposedly on behalf of the public.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

**A.** Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

**B.** Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

**C.** Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Malawi

C.

Score: 33

Sources: Parliamentary Standing Orders. Auditor General's Reports.

Comments: The forensic audit report over the alleged public finance looting (Cash gate) drew a lot of such hearings with the public by the Public Accounts Committee of Parliament, just to mention one example. Of course a lot more of these hearings with public testimonies are yet to be seen regularly.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Malawi

C.

Score: 33
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: Public Audit Act (2003)

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.
131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Malawi

C.

Score: 33


Comments: Awareness Levels have still been low on the standard provisions by law and ideals for best practice available for public engagement and for responsive audit programming.
132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Malawi

B.

Score: 0

Sources: As cited in preceding questions.

Comments: This is yet to be aggressively done with a view to public engagement and programming on raising the profile of the audit report findings and recommendations and follow-up.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.
C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Malawi

D.

Score: 0

Sources: As cited in preceding questions.

GOVERNMENT REVIEWER

Opinion: I am not qualified to judge this indicator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.