COUNTRY QUESTIONNAIRE: LESOTHO

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016-17

**Sources:** Appropriation (2016/2017) ACT, 2016 published as the Lesotho Government Gazette Vol.61 of March 24th,2016

**Comments:** Researcher: Lesotho’s fiscal year runs from April to March

**Peer Reviewer**
*Opinion:* Agree

**Government Reviewer**
*Opinion:* Agree with Comments
*Comments:* There is also PFMA Act 2011 if its relevant.

**PBS-2:** When is the PBS made available to the public?

- **a.** (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
- **b.** (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
- **c.** (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
- **d.** (0) The PBS is not released to the public, or is released less than one month before the Executive’s Budget Proposal is introduced to the legislature

**Answer:** d.

**Sources:** Government to date has issued a Call Circular 2017/108 budget estimates but it has not made it public

**Comments:** Researcher: The PBS know as budget framework paper is an internal document used to capture ministerial priorities not published to the public

**Peer Reviewer**
*Opinion:* Agree

**Government Reviewer**
*Opinion:* Agree

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** N/a

**Sources:** Not Available on Government Portal -www.gov.ls (http://www.gov.ls)

**Peer Reviewer**
*Opinion:* Agree
PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: N/a
Sources: Not available on government website

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: N/a
Sources: Not published on government website

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

a. Yes, all of the numerical data are available in a machine readable format
b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

Answer: d.
Sources: Not publicly available

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

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)
**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** This was determined by visit to the Ministry of Finance during the Ministries BFPs presentation and was shown copies of BFPs

**Sources:** Ministry of Finance

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Budget framework paper Call Circular 2016/2017

**Sources:** Ministry of Finance - Budget Office

**Peer Reviewer**
**Opinion:** Agree with Comments

**Comments:** The researcher refers to the Budget Framework Call Circular 2017/18, however the survey relates to the budget 2016/17.

**Government Reviewer**
**Opinion:** Agree

**IBP comment:** This is correct, changed the title to: "Budget framework paper Call Circular 2016/2017"

**PBS-8:** Is there a “citizens version” of the PBS?

a. Yes
   b. No

**Answer:** b.

**Sources:** Ministry confirmed its not produced

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree
EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: This is the current year under Review
Comments: Researcher: The Executive Budget proposal is shared with the public through the budget speech which then forms basis for public scrutiny and consultations

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 19 February 2016

Sources: The EBP document that is made public is in the form of Budget speech only not the draft budget book that is submitted to the Parliament. However the Ministry still produces the budget speech and the draft budget book for parliament discussions

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Agree

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

a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
b. (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
c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: d.

Sources: The source is the date of publication of the EBP- the budget speech was made publicly available on the 19th feb 2016 which is one month and ten days before the new fiscal year. It should be noted the reference here is not for the detail EBP but just the budget speech

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: n/a

Sources: EBP is not made publicly available through the website of the Ministry of Finance or the government portal
EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a


EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: n/a


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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Information is in PDF format

EBP-6a: If the EBP is not publicly available, is it still produced?
a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

**Answer:** b.

**Sources:** document available in government finance offices in hard copy

**EBP-6b:** If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** The budget book is in hard copy while the budget speech is online

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** BUDGET SPEECH TO PARLIAMENT FOR THE 2016/2017 FISCAL YEAR BY MAMPONO KHaketla (PhD) MINISTER OF FINANCE MASERU 19 FEBRUARY 2016 Budget Book 2016-17

**Sources:** Government website

**EBP-8:** Is there a “citizens version” of the EBP?

- a. Yes
- b. No

**Answer:** b.

**Sources:** Budget office confirmed its not yet produced

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree
**Suggested answer:** a.
**Comments:** the citizens budget to the EBP was published for the first time in 2016 and it was indeed published late but it is there.
**IBP comment:** Since the citizen's version of the EBP was published late, it is considered not available, hence the answer is 'No'. The comment in the 'Sources' Section was adjusted to reflect that it was produced.

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016-17
**Sources:** No additional information

**Peer Reviewer**
*Opinion:* Agree

**Government Reviewer**
*Opinion:* Agree

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 24 March 2016
**Sources:** Lesotho Government Gazette vol 61 No 13

**Peer Reviewer**
*Opinion:* Agree

**Government Reviewer**
*Opinion:* Agree

**EB-2:** When is the EB made available to the public?

a. (100) Two weeks or less after the budget has been enacted
b. (67) Between two weeks and six weeks after the budget has been enacted
c. (33) More than six weeks, but less than three months, after the budget has been enacted
d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** d.
**Sources:** The EB is in a hard copy and is sold although at the minimal price(M9.50) and is not uploaded on the MOF website

**Peer Reviewer**
*Opinion:* Agree

**Government Reviewer**
*Opinion:* Agree

**Suggested answer:** a.
**Comments:** it is made public by selling at a minimal cost
**IBP comment:** The researcher noted in the 'Sources' section: "The EB is in a hard copy and is sold although at the minimal price(M9.50) and is not uploaded on the MOF website." According to the Survey methodology, a document is only considered 'publicly available/ released to the public', when it is available online. Since the EB is not available online, answer 'd' here is correct.

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September
2016. If the document is not published or not produced, please mark this question “n/a.” Note that the date of publication is not necessarily the same date that is printed on the document.

<table>
<thead>
<tr>
<th>Answer</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
<td>The document is not in public domain- not uploaded on the Government portal or finance website</td>
</tr>
</tbody>
</table>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: 24/03/2016 is the publication date.
Comments: 24/03/2016 is the publication date and printing and selling is one form of publication to the public.

IBP comment: As noted in the comment section in question EB-2, the document is not considered 'publicly available' according to the survey methodology because it is not published online.

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

<table>
<thead>
<tr>
<th>Answer</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>n/a</td>
<td>The Document was provided by Ministry of Finance. The Government Gazette itself is a public document but this EB is not public available as per OBS methodology</td>
</tr>
</tbody>
</table>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: it is on the document itself
Comments: 24/03/2016

IBP comment: As noted in the comment section in question EB-2, the document is not considered ‘publicly available’ according to the survey methodology because it is not published online.

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

<table>
<thead>
<tr>
<th>Answer</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/a</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: There is no URL but it is published by printing and selling.

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

| a. Yes, all of the numerical data are available in a machine readable format |
| b. Yes, some of the numerical data are available in a machine readable format |
| c. No |
| d. Not applicable |
**EB-6a: If the EB is not publicly available, is it still produced?**

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

**Answer:** b.

**Sources:** Its available in Hard Copy

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

**EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”**

**Answer:** n/a

**Sources:** It could be accessed by purchase at the Government printing department

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Disagree

**Suggested answer:** 24/03/2016

**Comments:** the gazette has a published date which is 24/03/2016 it is therefore not only for internal purposes only.

**IBP comment:** The response in question EB-6a was option ‘b’: Produced, but only made available in hard copy’. Due to this, the response to this question is ‘n/a’; an explanation is only required if the answer to EB-6a are option ‘c’ or ‘d’.

**EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”**

**Answer:** Appropriation (2016/2017) Act, 2016

**Sources:** Ministry of Finance

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree
EB-8: Is there a “citizens version” of the EB?

a. Yes
b. No

Answer: b.

Sources: MOF indicated this will be done as part of the PFM project and none of the CB have been produced before

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016-17


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

Answer: a.

Sources: The first CB has been produced but it was made publicly available too late. It was published after May 2016 yet it is the CB for the FY started in April 2016

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”
CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 23 November 2016
Sources: produced too late

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Government web portal is the one that was viewed to establish date of publication
Sources: n/a

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Sources: n/a
**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

<table>
<thead>
<tr>
<th>Answer</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016/2017 Budget Estimates Lesotho Citizen’s Budget Guide</td>
<td>n/a</td>
</tr>
</tbody>
</table>

**Peer Reviewer**  
**Opinion:** Agree  
**Government Reviewer**  
**Opinion:** Agree

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

<table>
<thead>
<tr>
<th>Answer</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2016-17 budget</td>
<td>N/a</td>
</tr>
</tbody>
</table>

**Peer Reviewer**  
**Opinion:** Agree  
**Government Reviewer**  
**Opinion:** Agree with Comments  
**Comments:** it also correspond to the EB.

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

<table>
<thead>
<tr>
<th>Answer</th>
<th>Sources</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2015-16 FY 2016-17</td>
<td>Published in the website of the web portal of the Government of Lesotho</td>
<td>Researcher: The Challenge with these reports is that they all do not have dates of publication but the publication dates used will be those dates the documents are published on the web portal of the Government</td>
</tr>
</tbody>
</table>

**Peer Reviewer**  
**Opinion:** Agree with Comments  
**Comments:** The government web portal was not accessible at the time of this review  
**Government Reviewer**  
**Opinion:** Agree

**IYRs-2:** When are the IYRs made available to the public?

- **a.** (100) At least every month, and within one month of the period covered  
- **b.** (67) At least every quarter, and within one month of the period covered  
- **c.** (33) At least every quarter, and within three months of the period covered  
- **d.** (0) The IYRs are not released to the public, or are released more than three months after the period covered

<table>
<thead>
<tr>
<th>Answer</th>
</tr>
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<tbody>
<tr>
<td>d.</td>
</tr>
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</table>
Sources: Q3 IY report for FY 2015-16 was published 21 July 2016 = 7 months late
Q4 IY report for FY 2015-16 was published 21 July 2016 = 4 months late
Q1 IY report for FY 2016-17 was published 06 October 2016 = 6 days late

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: IYR produced quarterly and are made public a month after the quarter. The only time this time lines were not met was the second quarter of the 2015/2016 which came 3 months later.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: Q1 - 05 February 2016 for FY 2015-16
Q2 - 21 July 2016 for FY 2015-16
Q3 - 21 July 2016 for FY 2015-2016

Sources: Source is Government of Lesotho web portal and Ministry of Finance

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments
Comments: the 2015/2016 4th Q bulletin was also published in 21 July 2016

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Its the date the document was uploaded on the government website.

Sources: Government web portal is the source of the IYR

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.


Sources: Government of Lesotho web portal

Peer Reviewer
Opinion: Agree
**IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?**

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The information is in PDF

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree with Comments

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** Q3 2015-2016, Q4 2015-2016 were produced and were made publicly available in time - 21 July 2016 while Q1 2016-17 was made publicly available too late by 6 days - on the 06th October 2016

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

**IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”**

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree
IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.


Sources: No additional information

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes
b. No

Answer: b.

Sources: The Feedback from the MOF is that Citizens version is going to be published in October 2016 but this is likely be a general one not specifically on IYRs

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: this is year which its reporting time has passed and can be reviewed under OBS

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Six weeks or less after the midpoint
b. (67) Nine weeks or less, but more than six weeks, after the midpoint
c. (33) More than nine weeks, but less than three months, after the midpoint
d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: It has was not done in the Fy under review in this section
The Ministry of Finance produces mid-annually a report that is called reallocation, meaning re-allocating funds from one ministry to another and or one project to another across ministries. This process ends in Cabinet and is not published for the public consumption. It is however a step in the right direction.

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

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

a. Yes, all of the numerical data are available in a machine readable format
b. Yes, some of the numerical data are available in a machine readable format
c. No
**MYR-6a:** If the MYR is not publicly available, is it still produced?

- **a.** Produced but made available online to the public too late (published after the acceptable time frame)
- **b.** Produced but made available only in hard copy or soft copy (not available online)
- **c.** Produced for internal purposes/use only
- **d.** Not produced at all
- **e.** Not applicable (the document is publicly available)

**Answer:** d.  
**Sources:** The Ministry of Finance confirmed that its content will be covered by the Quarterly reports.

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

**Answer:** the confirmation that it is not produced was the feedback from the Ministry of Finance during my visit  
**Sources:** Not produced.

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** N/a  
**Sources:** N/a
MYR-8: Is there a “citizens version” of the MYR?

a. Yes  
b. No

Answer: b.

Sources: not yet produced

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2014-15

Sources: The Treasury department of the Ministry of Finance is the one responsible for producing Year End Report  
Comments: Researcher: The 2014–15 Year End report is not publicly available but internally produced

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

a. (100) Six months or less after the end of the budget year
b. (67) Nine months or less, but more than six months, after the end of the budget year

c. (33) More than nine months, but within 12 months, after the end of the budget year
d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: d.

Sources: Treasury has confirmed that it produces these reports but does not put them online

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: n/a

Sources: The Public Finance management and Accountability Act requires that the report be produced within five months of the end of financial year but this deadline has not been fully adhered to
**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Not applicable as the Year-End Report is not publicly available

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** No specific laws in regard to reporting of end of year report

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** The Information in the YER is not accessible for now as the report publicly available

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
**YER-6b:** If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

**Answer:** I went to the Treasury department and talked to the Cash Management Office and talked to the Person responsible for reporting who confirmed that the report is produced but they will start making it available online from March 2017 as the first.

**Sources:** Consultations with the Treasury department (Cash Management Office) on the 17th Jan 2017

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

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**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Consolidated Financial Statement For The Year Ended 31st March 2015

**Sources:** The report is submitted to the Auditor General and according to Treasury, the Office of the Auditor General has to publish the report after its audit process

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

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**YER-8:** Is there a “citizens version” of the YER?

- a. Yes
- b. No

**Answer:** b.

**Sources:** Not produced

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree
**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2014-15

**Sources:** This year is chosen because the time lapse between April 2015 to now is months that provides maximum time for the AR to have been done.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

**AR-2:** When is the AR made available to the public?

- **a.** (100) Six months or less after the end of the budget year
- **b.** (67) 12 months or less, but more than six months, after the end of the budget year
- **c.** (33) More than 12 months, but within 18 months, after the end of the budget year
- **d.** (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** d.

**Sources:** The available report is for 2013/2014 fiscal year, the one for 2014/2015 is in the final stages to be tabled in parliament. Audit report for the year in question is not yet tabled to parliament and it's now 18 months after the fiscal year in question.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a
Sources: n/a

Peer Reviewer
Opinion: Agree with Comments
Comments: The latest publicly available Audit Report from the Auditor general is for FY 2013-2014
http://www.auditgen.org.ls/images/OAG_Documents/Audit%20of%20Public%20Accounts%202014.pdf

Government Reviewer
Opinion: Agree

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

a. Yes, all of the numerical data are available in a machine readable format
b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

Answer: d.
Sources: Not published

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

Answer: b.
Sources: The document is produced in hard copy and is sold (small fee to recover costs) to the public. This, according to the office of Auditor General is likely to be changed (not sold) for the report of 2014/2015.

Peer Reviewer
Opinion: Disagree
Suggested answer: b.
Comments: Score should be (b) as in the comment field the researcher suggests that the document is produced in hard copy and sold to the public

Government Reviewer
Opinion: Disagree
Suggested answer: b.
Comments: The document is produced not only for internal purposes but produced and available in hard copies and for sale to the public and government.
**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** The report is available in the office of AG in hard copy although the most recent printed copy is for fiscal year 2013/2014

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**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Report of the Auditor General on the Consolidated Financial Statements of the Government of Lesotho

**Sources:** It's a hard copy document

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**AR-8:** Is there a “citizens version” of the AR?

- a. Yes
- b. No

**Answer:** b.

**Sources:** It is not produced

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

- a. Yes
- b. No

**Answer:** a.

**Sources:** There are only two websites providing budget information, one for general government documents including finance and the other is the one for the Ministry of Finance.
Peer Reviewer
Opinion: Agree with Comments
Comments: There is also a separate website for the Auditor General

Government Reviewer
Opinion: Agree

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes
b. No

**Answer:** b.

**Sources:** My observation is that the government portal is not dedicated to provide specific type of budget information but it provides different informations related to government activities in general. on the other hand finance website has more budget content related to all events of the MOF

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. Yes
b. No

**Answer:** b.

**Sources:** information is not consistent

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes
b. No

**Answer:** b.

**Sources:** simpler versions of budget information has not been produced in Lesotho

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

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<td><strong>Answer:</strong></td>
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<td><strong>Sources:</strong></td>
<td>The laws governing public finance management and audit are Audit Act 2016 and Public Financial Management and Accountability Act, 2011</td>
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<tr>
<td><strong>Comments:</strong></td>
<td>Researcher: these laws are however not publicly available are in hard copy and sold to the public. The hard copies do not have provisions for public participation. The transparency component is with regard to providing for audits and presentation to Parliament not to the public.</td>
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</table>

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is also the Constitution of Lesotho which has a chapter on Finance (chapter X)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The law is publicly available at a very minimal cost. I however disagree with the comment that stipulates that "the hard copies do not have provisions for public participation. The transparency component is with regard to providing for audits and presentation to Parliament not to the public". The hard copies do provide all the information that would otherwise be in the soft copies just because a document is in a hard copy does not mean it lacks transparency therefore this comment has no base.

**Researcher response:** As stated in my comment, the laws are available and even the constitution of Lesotho chapter X talks about other important Public finance management issues except a clear clause providing for public participation in the budget process. The Public Financial Management and Accountability Act, 2011 and Audit Act, 2016 do specify that the Minister in charge has to present to Parliament and this does not force government to seek public inputs into budgets and audit processes. The practice also is that public gets access to budget at the time of presenting to parliament. Again the laws are in hard copies.

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

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<td><strong>Answer:</strong></td>
<td>b.</td>
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<td><strong>Sources:</strong></td>
<td>The Law regulating access to information has not been passed by parliament. No law for government transparency and no law for public participation</td>
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**Peer Reviewer**

**Opinion:** Agree with Comments

**Government Reviewer**

**Opinion:** Not Qualified

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

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<td><strong>Answer:</strong></td>
<td>d.</td>
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<td><strong>Sources:</strong></td>
<td>There is no EBP in section one of the survey but only the budget speech which is a supporting document which is not publicly available. This presentation is provided in the Annex 2 and 3 of the budget speech, but the budget speech is not considered an EBP by itself.</td>
</tr>
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</table>
2: Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

a. (100) Yes, expenditures are presented by functional classification.
b. (0) No, expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: b.

Sources: The budget speech as the supporting document does not present expenditures by function.

3: If the Executive’s Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

a. (100) Yes, the functional classification is compatible with international standards.
b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: b.

Sources: The 2016-217 EBP is not publicly available and even the budget speech is not presented by functions.

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

a. (100) Yes, expenditures are presented by economic classification.
b. (0) No, expenditures are not presented by economic classification.
c. Not applicable/other (please comment).
5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

a. (100) Yes, the economic classification is compatible with international standards.
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: b.

Sources: As stated in question 004 above, the EBP does not reflect Economic classification and is not available in section one of the survey.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: Yes it does, with GFS classification.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer b is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

a. (100) Yes, programs accounting for all expenditures are presented.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
d. (0) No, expenditures are not presented by program.
e. Not applicable/other (please comment).

Answer: d.

Sources: As stated earlier, the budget speech only presents expenditures by admin units.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.

Sources: The multi-year expenditure is by administrative classifications, but the EBP is considered not available in section one of the survey.

Peer Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: In the budget speech, there are multi-year estimates by Ministry in the Annexures

Government Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: Yes there 3 years for the budget for administrative, functional and economic classification.

IBP comment: We agree that the information is in the budget speech. However, the budget speech itself is not accepted by itself as EBP. This is the case for all countries covered by the survey. In Lesotho, the EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
d. (0) No, multi-year estimates for programs are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: The budget speech does not present the programs classification

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: It is provided.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
d. (0) No, individual sources of tax revenue are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Taxes are not presented in the budget supporting document (budget speech)
10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
d. (0) No, individual sources of non-tax revenue are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: the Budget speech does not provide details on taxes

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

a. (100) Yes, multi-year estimates of revenue are presented by category.
b. (0) No, multi-year estimates of revenue are not presented by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not publicly available

12: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?
13: Does the Executive’s Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: The supporting document budget speech) does not any of the three borrowing estimates

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

14: Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to composition of total debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: The existing debt document is called 2015/16 Annual Public Debt Bulletin reporting the debt situation of the past FY and it is not part of the budget document

Comments: Researcher: the mention of debt information is the mention of total annual dent of the previous year; see the text extracted from the speech “Public Debt has increased to M867.0 million in 2016/2017. The increase in public debt comes primarily from the increased Loti value of foreign currency denominated debt as a result of the sharp depreciation of Loti.” page 25 of the budget speech

Peer Reviewer
Opinion: Agree

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

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**Sources:** The EBP is not available per section one of the survey. However, the Budget speech under NATIONAL ECONOMY section (page 11-17) presents real GDP growth issues not nominal and inflation and or interests rates.

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** All the information is provided in the budget speech and its annexes as well as the draft budget book which is however currently produced for Parliament only.

**IBP comment:** We agree that the information is in the budget speech. However, the budget speech itself is not accepted by itself as EBP. This is the case for all countries covered by the survey. In Lesotho, the EBP is “not publicly available” according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

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**Sources:** There is no Sensitivity Analysis presented with its likely impact, discussions on inflation are provided in page 11 of the budget speech document but the presentation is only provided as part of the budget background information. see an extract text in the comment box below which is taken from the budget speech

**Comments:** Researcher: Price Developments in Lesotho 16. Price developments in Lesotho are expected to continue to move in line with those in South Africa over the short to medium-term. The inflation rate rose to 5.1 percent in December 2015, up from 4.8 percent in the preceding month. A year earlier, the inflation rate was 3.6 percent. The increase in the inflation rate in December 2015 was mainly due to the rise in the price of food and non-alcoholic beverages (9.3 percent up from 5.2 percent in December 2014). On average, prices increased by 0.3 percent between November 2015 and December 2015. Inflation is expected to reach the level of 5.1 percent in 2016/17, and forecasts are that it will average 4.5 percent through the medium-term. 17. Lesotho’s monetary policy targets the maintenance of adequate Net International Reserves (NIR) to defend the Loti/Rand peg and cushion against external shocks. The country is therefore committed to keeping adequate reserves, above 5 months of import cover, to cater for the peg and external shocks. In order to maintain the peg between the Loti and the Rand, the NIR target is set at a minimum of 600 Million US Dollars.

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** All the information is provided in the budget speech and its annexes as well as the draft budget book which is however currently produced for Parliament only.
17: Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is considered not available in section one of the survey. However, the new policy proposal are mentioned in the narrative but the allocations-expenditure estimates are presented as lump-sum not detailing how new policies will affect expenditure patterns even at admin unit level. the narrative is a justification of a proposed allocation amount. an example is shown below from the 2016/2017 budget speech page 27

Comments: Researcher: Micro, Small, and Medium Enterprises (MSMEs) have the potential of being the backbone of our growing economy. To this end, M150.7 million is being proposed for the Ministry of Small Business, Cooperatives and Marketing. Cabinet has recently approved the MSME policy, which will enable the ministry to coordinate the work of MSMEs. The Ministry of Small Business Cooperatives and Marketing is also revising the Cooperatives Societies Act, which is intended to provide a strategy through which cooperatives and MSMEs will be capacitated such that they will eventually contribute to economic growth and development.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: All the information is provided in the budget speech as well as the draft budget book which is however currently produced for Parliament only.

IBP comment: The EBP is ‘not publicly available’ according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
d. (0) No, information that shows how new policy proposals affect revenues is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per section one of the survey. However, new proposals are presented but most proposal are indicative to the fact there will be a change in government revenue collections efforts. a few of the new proposal are explicit - budget speech pages 20-23

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: All the information is provided in the budget speech as well as the draft budget book which is however currently produced for Parliament only.

IBP comment: The EBP is ‘not publicly available’ according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

19: Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or
20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
d. (0) No, expenditures are not presented by program for BY-1.
e. Not applicable/other (please comment).

Answer: d.

Sources: The Budget speech does not present expenditure by programs

Peer Reviewer
Opinion: Agree
Government Reviewer
Opinion: Agree

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

a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available to the public per section one of the survey. However, these are presented in the budget speech Annex 2 of the budget speech and is called projected out-turn (actual plus estimate of year end expenditure)

Peer Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: The EBP in this case is the Budget Speech and it does give updated expenditure estimates for BY-1. There is a column for approved budget (BY-1) and then a column for projected outturn (BY-1) by Ministry.

Government Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: All the information is provided in the budget speech as well as the draft budget book which is however currently produced for Parliament only.

IBP comment: We agree that the information is in the budget speech. However, the budget speech itself is not accepted by itself as EBP. This is the case for all countries covered by the survey. In Lesotho, the EBP is 'not publicly available' according to the survey methodology, hence answer b is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.

Sources: The Budget speech which is publicly available only displays expenditure by administrative classification only for one year before the current budget year. These detailed EBP-budget book does include two years and more but it was not made publicly available.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
d. (0) No, not expenditures are presented by program for BY-2 and prior years.
e. Not applicable/other (please comment).

Answer: d.

Sources: Expenditures are not presented by programs in the supporting document available to the public.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).
25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

a. (100) Yes, revenue estimates for BY-1 are presented by category.
b. (0) No, revenue estimates for BY-1 are not presented by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available to the public per section one of the survey, and revenues are presented as lump sum in the supporting document

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: All the information is provided in the budget speech as well as the draft budget book which is however currently produced for Parliament only.

IBP comment: The EBP is 'not publicly available' according to the survey methodology, hence answer b is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
d. (0) No, individual sources of revenue are not presented for BY-1.
e. Not applicable/other (please comment).

Answer: d.

Sources: Revenues for BY-1 are presented by admin units as will be found on Annex 1 page 43 but these are only for the Y 1 prior to the current budget year

Comments: Researcher: As will be found in the attached budget speech, annex 1 on revenues

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?
a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
c. Not applicable/other (please comment).

Answer: b.

Sources: The EBP is not available to the public per section one of the survey. However, these are update and called Projected Collection because they published before FY ends completely. They were published in February 2016 a month before the FY ended in March 2016.

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

a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: Not presented

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
e. Not applicable/other (please comment).

Answer: d.

Sources: As per budget speech, no such presentation for more than one year is provided

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).
31: Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year 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. (100) Yes, information beyond the core elements is presented for government debt.
b. (67) Yes, the core information is presented for government debt.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to government debt is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: The budget supporting document does not talk of the previous year debt. Debt information is found in another document which is not part of the budget supporting documents.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

32: In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: d.

Sources: The supporting document does not include detailed debt information.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
b. (67) Yes, the core information is presented for all extra-budgetary funds.
c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
d. (0) No, information related to extra-budgetary funds is not presented.
34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**a.** (100) Yes, central government finances are presented on a consolidated basis.
**b.** (0) No, central government finances are not presented on a consolidated basis.
**c.** Not applicable/other (please comment).

**Answer:** b.

**Sources:** The supporting document does not present information related to extra-budgetary funds.

Peer Reviewer
**Opinion:** Agree

Government Reviewer
**Opinion:** Agree

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

**a.** (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
**b.** (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
**c.** (33) Yes, estimates of some but not all intergovernmental transfers are presented.
**d.** (0) No, estimates of intergovernmental transfers are not presented.
**e.** Not applicable/other (please comment).

**Answer:** d.

**Sources:** Information on the local government shows allocation to the Ministry of central local government and there is no indication as to how much goes to local level. This is due to the fact that decentralization in Lesotho has not included financial decentralization (actual money).

Peer Reviewer
**Opinion:** Agree

Government Reviewer
**Opinion:** Agree

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

**a.** (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
**b.** (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
**c.** (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
**d.** (0) 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).

**Answer:** e.

**Sources:** Information on the local government shows allocation to the Ministry of central local government and there is no indication as to how much goes to local level. This is due to the fact that decentralization in Lesotho has not included financial decentralization (actual money).
37: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
d. (0) No, estimates of transfers to public corporations are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Presentation gives general information without any specific reference to certain groups of society

38: Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
b. (67) Yes, the core information is presented for all quasi-fiscal activities.
c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
d. (0) No, information related to quasi-fiscal activities is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per section one of the survey. However, paragraph 78 of the budget speech makes reference to the proposed transfer to Lesotho Highlands Water Authority not there is mention of other corporations

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
b. (67) Yes, the core information is presented for all financial assets.
c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
d. (0) No, information related to financial assets is not presented.
40: 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.)

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, information beyond the core elements is presented for all nonfinancial assets.</td>
</tr>
<tr>
<td>b. (67)</td>
<td>Yes, the core information is presented for all nonfinancial assets.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>Yes, information is presented, but it excludes some nonfinancial assets.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No, information related to nonfinancial assets is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** Government assets are not presented in the budget document

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.</td>
</tr>
<tr>
<td>b. (67)</td>
<td>Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>Yes, estimates of some but not all expenditure arrears are presented.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No, estimates of expenditure arrears are not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** The EBP is not available to the public per section one of the survey. However, the narrative provided in the budget speech-page 4 does not tell why are the outstanding payments there but it acknowledges this issues although does not detail which debts are there and for whom

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

42: Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (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.)

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>Yes, information beyond the core elements is presented for all contingent liabilities.</td>
</tr>
<tr>
<td>b. (67)</td>
<td>Yes, the core information is presented for all contingent liabilities.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>Yes, information is presented, but it excludes some core elements or some contingent liabilities.</td>
</tr>
</tbody>
</table>
d. (0) No, information related to contingent liabilities is not presented.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is no budget presentation on government guarantees and or insurances

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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43: Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

a. (100) 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. (67) Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No longer term projections is included in the budget

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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44: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
d. (0) No, estimates of the sources of donor assistance are not presented.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The EBP is not available to the public per section one of the survey. However, the capital expenditure estimates do mention Donor Assistance revenue although not all is presented. There is a brief narrative on some donor assistance on paragraph 56, page 23 of the budget speech but this narrative does not cover all Donor assistance that is presented in Annex 3.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: The donor assistance in cash is indicated in the draft budget book which is only presented to the Parliament however the donor assistance in kind is not included.

IBP comment: The EBP is ‘not publicly available’ according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.
45: Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No tax expenditure is presented in the budget supporting document

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: The budget speech shows the same core tax expenditure.

IBP comment: The EBP is ‘not publicly available’ according to the survey methodology, hence answer d is correct. Please see comment in question 1 of Section 2 for a detailed explanation.

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

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No earmarked estimates are presented in the budget document

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The EBP is not publicly available

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

a. (100) 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. (67) 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. (33) 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. (0) No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: The EBP is not available to the public per section one of the survey. However, the proposed allocation from page 24 are linked to the National Development Plan and vision 2020 which are long time plans.

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

a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

d. (0) No, nonfinancial data on inputs to be acquired are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: There is no presentation of non financial data for inputs.

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

a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

d. (0) No, nonfinancial data on results are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: The available document does not have results data.
51: Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
d. (0) 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).

Answer: d.

Sources: There are no performance targets in the budget document

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

a. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.
d. (0) 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).

Answer: d.

Sources: The EBP is not available to the public per section one of the survey. However, there are estimates given to the Ministry of social development to target the poor people to implement community income generating projects. the old age pension is provided for under the ministry Finance

53: Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

a. (100) Yes, a detailed timetable is released to the public.
b. (67) Yes, a timetable is released, but some details are excluded.
c. (33) Yes, a timetable is released, but it lacks important details.
d. (0) No, a timetable is not issued to the public.
e. Not applicable/other (please comment).
54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- **(100) Yes, information beyond the core elements is presented for the macroeconomic forecast.**
- **(67) Yes, the core information is presented for the macroeconomic forecast.**
- **(33) Yes, information is presented, but it excludes some core elements.**
- **(0) No, information related to the macroeconomic forecast is not presented.**
- **Not applicable/other (please comment).**

**Answer:** d.

**Sources:** Budget formulation timetable is not released to the public

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

55: Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- **(100) Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.**
- **(67) Yes, the core information is presented for the government’s expenditure policies and priorities.**
- **(33) Yes, information is presented, but it excludes some core elements.**
- **(0) No, information related to the government’s expenditure policies and priorities is not presented.**
- **Not applicable/other (please comment).**

**Answer:** d.

**Sources:** Pre-Budget statement is not publicly available

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

56: Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- **(100) Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.**
- **(67) Yes, the core information is presented for the government’s revenue policies and priorities.**
- **(33) Yes, information is presented, but it excludes some core elements.**
- **(0) No, information related to the government’s revenue policies and priorities is not presented.**
- **Not applicable/other (please comment).**

**Answer:** d.

**Sources:** The PBS is not available

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree
57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: PBS is not available

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Yes, multi-year expenditure estimates are presented.
b. (0) No, multi-year expenditure estimates are not presented.
c. Not applicable/other (please comment).

Answer: b.

Sources: No PBS available

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.

Sources: The EB classifies expenditure estimates by administrative classification, however it is only available in hard copy.
60: Does the Enacted Budget present expenditure estimates for individual programs?

a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Enacted Budget does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: d.
Sources: this classification could be found in the budget book which is not publicly available

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

a. (100) Yes, the Enacted Budget presents revenue estimates by category.
b. (0) No, the Enacted Budget does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: b.
Sources: The EB presents allocation estimates only and mention the total amount from consolidated fund that is allocated to heads of expenditure units

62: Does the Enacted Budget present individual sources of revenue?

a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Enacted Budget does not present individual sources of revenue.
e. Not applicable/other (please comment).

Answer: d.
Sources: No presentation of individual revenues

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, all three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, two of the three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, one of the three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>d.</td>
<td>No, none of the three estimates related to government borrowing and debt are not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** Borrowing information is not presented

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

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>The Citizens Budget provides information beyond the core elements.</td>
</tr>
<tr>
<td>b.</td>
<td>The Citizens Budget provides the core information.</td>
</tr>
<tr>
<td>c.</td>
<td>The Citizens Budget provides information, but it excludes some core elements.</td>
</tr>
<tr>
<td>d.</td>
<td>The Citizens Budget is not published.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.


### 65: How is the Citizens Budget disseminated to the public?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>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.).</td>
</tr>
</tbody>
</table>

**Government Reviewer**
**Suggested answer:** b.
**Comments:** The citizens budget is produced but was late.

**IBP comment:** Agree that the information is contained in the CB. However, the document is 'not publicly available' according to the survey methodology, hence answer d is correct.
<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>66: Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?</td>
<td>d.</td>
<td>It has been uploaded on the website of the Ministry of Finance a the dissemination tool, however, the citizens budget is produced too late</td>
</tr>
<tr>
<td>Peer Reviewer</td>
<td>Agree</td>
<td></td>
</tr>
<tr>
<td>Government Reviewer</td>
<td>Agree</td>
<td></td>
</tr>
</tbody>
</table>

67: Are “citizens” versions of budget documents published throughout the budget process? | d. | The first published Citizens budget refers to the Enacted Budget only, and the citizens budget is produced too late |
| Peer Reviewer | Agree |
| Government Reviewer | Agree |
68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.

Sources: NB: The presentation does provide expenditures for all administrative units but some - it mostly provides an aggregate expenditure except in cases where there is an emphasis especially where there is good performance by Ministries. The same goes for functional and economic classification, there is no comprehensive presentation on all functional and economic use of budget except where there is emphasis. However, the In-Year Reports were published online too late to be considered.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: it appears in one expenditure classification.

69: Do the In-Year Reports present actual expenditures for individual programs?

a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
d. (0) No, the In-Year Reports do not present actual expenditures by program.
e. Not applicable/other (please comment).

Answer: d.

Sources: as said above, the IY reports present expenditure by programs as a way of emphasis not as intention to provide detailed reports on programs

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
c. Not applicable/other (please comment).

Answer: b.

Sources: comparisons are made, however, the In-Year Reports were published online too late to be considered.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: the comparisons are considered.
71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

a. (100) Yes, In-Year Reports present actual revenue by category.
b. (0) No, In-Year Reports do not present actual revenue by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: Revue reporting by category is done. Refer to table 2 in page 3 of the IYRs, however, the In-Year Reports were published online too late to be considered.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: Yes they done, but late.

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

a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
d. (0) No, In-Year Reports do not present individual sources of actual revenue.
e. Not applicable/other (please comment).

Answer: d.

Sources: Revenue collections are segregated as 1. tax revenue 2. Grants 3. SACU- Southern African Customs union- regional tax revenue 4. Other revenue

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: tax revenue is further disagreted by PEYE. CIT, VAT etc

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

a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
c. Not applicable/other (please comment).

Answer: b.

Sources: Comparisons are made. See section 2 page 3 of the IYR, however, the In-Year Reports were published online too late to be considered.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: yes they are compared.
74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Debt information is not reported in the IYR

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to composition of total actual debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: No debt information is presented in the IYR

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: Mid year report has not been produced

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
### 77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

**a.** (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

**b.** (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

**c.** (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

**d.** (0) No, expenditure estimates have not been updated.

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

**Answer:** d.

**Sources:** d

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

### 78: 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.** (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**b.** (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

**c.** (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

**d.** (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

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

**Answer:** d.

**Sources:** d

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

### 79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

**a.** (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

**b.** (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

**c.** (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

**d.** (0) No, the Mid-Year Review does not present expenditure estimates by program.

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

**Answer:** d.

**Sources:** No mid year report

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree
80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
d. (0) No, revenue estimates have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: No mid year report

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
b. (0) No, the Mid-Year Review does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: No mid year report

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Mid-Year Review does not present individual sources of revenue.
e. Not applicable/other (please comment).

Answer: d.

Sources: No mid year report produced

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?
a. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: Mid Year Report is produced

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: The Year-End Report is only published for internal government use. However, the expenditure differences are presented in aggregate terms so it does not include some expenditures. section 2.3 paragraph 3 indicates that some expenditures are presented as stated in the comment box below

Comments: Researcher: “It is worth mentioning that nearly 20 percent of official flows for development projects are not captured within the budget due partly to non-reporting from agencies supported by development partners and differences in financial management procedures practiced by some development partners and that of the Government.”

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.

e. Not applicable/other (please comment).

Answer: d.

Sources: The YER is aggregated into total figures and does not detail expenditure by any of the classifications

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
86: Does the Year-End Report present expenditure estimates for individual programs?

a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

d. (0) No, the Year-End Report does not present expenditure estimates by program.

e. Not applicable/other (please comment).

Answer: d.

Sources: There are program presentation in the EYR

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments
Comments: There are no program presentation in the EYR

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

a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: The Year-End Report is only published for internal government use. However, Section 2 of the EYR talks about revenue performance and it makes comparison between the budgeted amounts and actual revenues

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: It does comparison partly even though they are not published.

IBP comment: The YER is 'not publicly available' according to the survey methodology, hence answer d is correct.

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

a. (100) Yes, the Year-End Report presents revenue estimates by category.

b. (0) No, the Year-End Report does not present revenue estimates by category.

c. Not applicable/other (please comment).

Answer: b.

Sources: The Year-End Report is only published for internal government use. However, section 2 of the EYR makes this presentation

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
**89:** Does the Year-End Report present individual sources of revenue?

a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Year-End Report does not present individual sources of revenue.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Year-End Report is only published for internal government use. However, Discussion of individual revenue sources are presented in section 2 from page 2-3

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Year-End Report is only published for internal government use. However, Discussion of individual revenue sources are presented in section 2 from page 2-3

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

a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Debt information is not presented in the EYR

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

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

a. (100) 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. (67) 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. (33) 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. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No discussion on non-financial data is presented in the EYR

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: Not presented

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

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<tr>
<td>a.</td>
<td>(100) 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.</td>
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<tr>
<td>b.</td>
<td>(67) 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.</td>
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<tr>
<td>c.</td>
<td>(33) 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.</td>
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<tr>
<td>d.</td>
<td>(0) 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.</td>
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<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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</table>

**Answer:** d.

**Sources:** there is no presentation for estimates intended for the poor

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

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<tbody>
<tr>
<td>a.</td>
<td>(100) 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.</td>
</tr>
<tr>
<td>b.</td>
<td>(67) 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.</td>
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<tr>
<td>c.</td>
<td>(33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.</td>
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<tr>
<td>d.</td>
<td>(0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.</td>
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<td>e.</td>
<td>Not applicable/other (please comment).</td>
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**Answer:** d.

**Sources:** There is no presentation of extra-budgetary activities

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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<tr>
<td>a.</td>
<td>(100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.</td>
</tr>
<tr>
<td>b.</td>
<td>(0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
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</table>

**Answer:** b.

**Sources:** No financial statement is released

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
d. (0) 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).

Answer: d.

Sources: The SAI has conducted the financial audit- but this has not been made publicly available and they are not online

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: The SAI has conducted the financial audit- but this has not been made publicly available online but have been printed and they are not online

IBP comment: We acknowledge that the SAI has conducted the financial audit. However, the report is not 'publicly available' according to the survey methodology. Hence, answer 'd' is correct.

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

a. (100) All expenditures within the SAI's mandate have been audited.
b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
d. (0) No expenditures have been audited.
e. Not applicable/other (please comment).

Answer: d.

Sources: The audited report for reference year(2014/2015) is not yet publicly available

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: The audited report for reference year(2014/2015) is not yet publicly available

IBP comment: We acknowledge that the SAI has conducted the financial audit. However, the report is not 'publicly available' according to the survey methodology. Hence, answer 'd' is correct.

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

a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
e. Not applicable/other (please comment).

Answer: d.

Sources: Audit report not publicly available for FY 2014/15
100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.
b. (0) No, the annual Audit Report(s) does not include an executive summary.
c. Not applicable/other (please comment).

Answer: b.

Sources: while the old reports do include the Executive summary, the report in question under the OBS 2017 is not yet out.

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
b. (67) Yes, the executive reports publicly on most audit findings.
c. (33) Yes, the executive reports publicly on some audit findings.
d. (0) No, the executive does not report on steps it has taken to address audit findings.
e. Not applicable/other (please comment).

Answer: d.

Sources: Executive's efforts on addressing audit findings are not available to the public.
103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
d. (0) No, there is no IFI.
e. Not applicable/other (please comment).

Answer: d.

Sources: The Arm that facilitates parliamentary discussion on the budget is the Economic cluster committee, which is the parliamentary portfolio committee assisted by parliament staff who acts as a secretary to the committee. most of the committee role is to consult stakeholders after the budget has been presented to parliament

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.

Sources: such tracking and reporting are not done
d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No IFI

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

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<tr>
<td>a.</td>
<td>Frequently (i.e., five times or more).</td>
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<td>b.</td>
<td>Sometimes (i.e., three times or more, but less than five times).</td>
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<tr>
<td>c.</td>
<td>Rarely (i.e., once or twice).</td>
</tr>
<tr>
<td>d.</td>
<td>Never.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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</table>

**Answer:** d.

**Sources:** There is no IFI

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal?

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<tr>
<td>a.</td>
<td>Yes, the full legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the upcoming budget.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, a legislative committee debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the upcoming budget.</td>
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<tr>
<td>c.</td>
<td>Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive’s Budget Proposal, but it does not approve recommendations for the upcoming budget.</td>
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<tr>
<td>d.</td>
<td>No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.</td>
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<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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</table>

**Answer:** d.

**Sources:** The Parliament does not debate budget before EBP is presented to parliament

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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108: How far in advance of the start of the budget year does the legislature receive the Executive’s Budget Proposal?

<p>| | |</p>
<table>
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<tbody>
<tr>
<td>a.</td>
<td>The legislature receives the Executive’s Budget Proposal at least three months before the start of the budget year.</td>
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<tr>
<td>b.</td>
<td>The legislature receives the Executive’s Budget Proposal at least two months, but less than three months, before the start of the budget year.</td>
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<tr>
<td>c.</td>
<td>The legislature receives the Executive’s Budget Proposal at least one month, but less than two months, before the start of the budget year.</td>
</tr>
<tr>
<td>d.</td>
<td>The legislature receives the Executive’s Budget Proposal less than one month before the start of the budget year, or does not receive it at all.</td>
</tr>
</tbody>
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109: When does the legislature approve the Executive's Budget Proposal?

a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
d. (0) 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).

Answer: c. (33)

Sources: The legislature received the EPB on the 19th February 2016 which is one month and 11 days before the start of the new budget year

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

a. (100) Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.
b. (67) Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, with some limitations.
c. (33) Yes, the legislature has authority in law to amend the Executive’s Budget Proposal, but its authority is very limited.
d. (0) No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: As stated in section one, the current appropriation Act has been approved on the 24th March, 2016 and budget year starts in April

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive’s Budget Proposal?

Peer Reviewer
Opinion: Agree with Comments

Comments: The PFMA Act is not clear in that it states that "Parliament may propose changes in allocations within programmes" but it does not mention whether this can occur across Votes. In the 2015/16 budget year, parliament used it's authority to make changes in the 2015/16 budget. The Constitution does not specifically speak about amending the budget however it states in Section 79 (a) (ii) Except with the consent of the Cabinet signified by a Minister, neither House of Parliament shall— (a) proceed upon any bill (including any amendment to a bill) that, in the opinion of the person presiding, makes provision for any of the following purposes— (ii) for the imposition of any charge upon the Consolidated Fund or any other public fund of Lesotho or the alteration of any such charge otherwise than by reduction;

Government Reviewer
Opinion: Agree
a. (100) Yes, the legislature used its authority in law to amend the Executive’s Budget Proposal, and (at least some of) its amendments were adopted.
b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive’s Budget Proposal, but no amendments were adopted.
c. (33) No, while the legislature has the authority in law to propose amendments to the Executive’s Budget Proposal, no amendments were offered.
d. (0) No, the legislature does not have any such authority.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Information was secured form the Parliament Clerk’s office responsible for Parliament portfolio committees

Comments: Researcher: Proposed changes on allocations were incorporated into the appropriation Act as reflected on the report of the portfolio committee and at minutes of the parliament session of Monday 4th March 2016

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

112: Did a specialized budget or finance committee in the legislature examine the Executive’s Budget Proposal?

a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive’s Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive’s Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
c. (33) Yes, a specialized budget or finance committee examined the Executive’s Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
d. (0) No, a specialized budget or finance committee did not examine the Executive’s Budget Proposal.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Office of Parliament portfolio committees is the one that was visited for this information

Comments: Researcher: The Economic and Development portfolio committee of the parliament looked at the EBP but after the review, they presented to the parliament house and does not publish their report before adoption of the budget. The review process took 16 days i.e from the 19 Feb 2016 (presentation in parliament) and 14th March (presentation of revisions to parliament for adoption of estimates).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive’s Budget Proposal related to the sector for which they are responsible?

a. (100) Yes, sector committees had at least one month to examine the Executive’s Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
b. (67) Yes, sector committees had less than one month to examine the Executive’s Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
c. (33) Yes, sector committees examined the Executive’s Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
d. (0) No, sector committees did not examine the Executive’s Budget Proposal.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Sector Committees do examine the EBP but they do this after the EBP is tabled in Parliament and their findings are consolidated into a report that is present to the parliament plenary session led by the committee responsible for Finance and Planning Ministries. These sector reports are not publicly available.
114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Public Accounts Committee is currently reviewing the Audit reports that are long overdue (2010-2013) and has not reviewed IYR for the current year.

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Public Financial Management and Accountability Act 2011 talks about shifting funds within programs and capital projects and it gives power to Chief Accounting Officers to do this but with a limit of 20 and 10 % respectively

**Comments:** Researcher: The Minister of Finance is given power by law to transfer beyond the amounts the one mentioned above for capital projects, salaries and wages; grants subsidies or social benefits, subscriptions to international organisations and to counterpart contributions but the law limits this powers n transfers that will have effect on new policy or principle.

**Peer Reviewer**
**Opinion:** Agree with Comments
**Comments:** In practice, ex-post approval of shifting of funds is the norm.

**Government Reviewer**
**Opinion:** Agree

**116:** Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?
a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Constitution section 112(b) and Public Financial management and Accountability Act, section 16) give the Minister of Finance powers to spent but submit the supplementary Appropriation to Parliament. [http://www.gov.ls/gov_webportal/important%20documents/lesothoconstitution/Lesotho_Constitution.pdf](http://www.gov.ls/gov_webportal/important%20documents/lesothoconstitution/Lesotho_Constitution.pdf)

**Comments:** Researcher: Although the law requires pre- approval by parliament, practice is otherwise as evidenced by no supplementary appropriation acts since 2011. Consultations with the Parliament committee office reveals that the law is not followed and this issue has been raised by the Audit reports

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Agree

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**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Public Financial Management and Accountability Act section 27 (2) gives powers tot he Minister of Finance to perform this function

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Agree

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**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.
b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
d. (0) No, a committee did not examine the Audit Report on the annual budget.
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Public Account Committe is doing this but for the 2010-2013 Audit reports
119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
c. Not applicable/other (please comment).

Answer: b.

Sources: The Constitution section 142 gives powers to the King to appoint the head of SAI upon the advice by the Prime Minister. [http://www.gov.ls/gov_webportal/important%20documents/lesotho%20constitution/Lesotho_Constitution.pdf] (http://www.gov.ls/gov_webportal/important%20documents/lesotho%20constitution/Lesotho_Constitution.pdf)

Comments: Researcher: The fact that the King who is not part of Executive acts upon the advice of the Prime Minster means that there is probability that the Executive has powers appointment of the head of SAI

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

a. (100) 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. (0) 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).

Answer: b.

Sources: Removal is also done by the King upon advice by the Prime Minister as head of Government and unless the removal has to be investigated then the king appoints the tribunal(appointed by Chief Justice) that will investigate and give recommendation to the king

121: Who determines the budget of the Supreme Audit Institution (SAI)?

a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined 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. (67) 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. (33) 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. (0) 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.
### 122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

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<tr>
<th>Option</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>a. The SAI has full discretion to decide which audits it wishes to undertake.</td>
<td>100</td>
</tr>
<tr>
<td>b. The SAI has significant discretion, but faces some limitations.</td>
<td>67</td>
</tr>
<tr>
<td>c. The SAI has some discretion, but faces considerable limitations.</td>
<td>33</td>
</tr>
<tr>
<td>d. The SAI has no discretion to decide which audits it wishes to undertake.</td>
<td>0</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
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</table>

**Answer:** a. (100)

**Sources:** The Audit Act, 2016, section 6(c)says the Auditor General shall not be subject to the direction or control of any person or authority in the discharge of his duties but in the case of financial institutions, the same law requests that the Auditor General requires a warrant or court order in auditing personal accounts of bank's clients.

**Comments:**

Researcher: The Appropriation Act of March 24 March 26, page 4 shows that the final Amount for SAI,s in M 28, 862,282 s revised by the Parliament form M 29,175,282 presented to Parliament by Minister of Finance through the budget speech. The revision is found in page 10 of the Minutes of the PARLIAMENT OF THE KINGDOM OF LESOTHO: MINUTES OF PROCEEDINGS OF THE NATIONAL ASSEMBLY (THIRD MEETING – FIRST SESSION OF THE NINTH PARLIAMENT) Monday, 14th March, 2016 9:00 a.m.

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

### 123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.</td>
<td>100</td>
</tr>
<tr>
<td>b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.</td>
<td>67</td>
</tr>
<tr>
<td>c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.</td>
<td>33</td>
</tr>
<tr>
<td>d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.</td>
<td>0</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** According to office of the Auditor General, African Organisation of Supreme Audit institutions is the one that contacts these reviews every two years, the next review is in February 2017 but these reviews are not publicly available.

**Comments:** Researcher: I currently do not have access to AFROSAI publications and have applied for access but awaiting approval of my account.

**Peer Reviewer**
**Opinion:** Not Qualified

**Government Reviewer**
**Opinion:** Agree

### 124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**Answer:** d.

**Comments:**

Researcher: I currently do not have access to AFROSAI publications and have applied for access but awaiting approval of my account.

**Peer Reviewer**
**Opinion:** Not Qualified

**Government Reviewer**
**Opinion:** Agree
125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: In the past 12 months, the SAI did not participate in the hearings. the practice is that they attend the briefing with the parliament once when the Audit report is tabled before parliament and as of now, the latest report (2014-2015 is yet to be tabled before Parliament) and most recent past is the one for 2013-2014 which has been published on 2nd February 2015.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
b. (0) The requirements for an “a” response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: There is no formal mechanism for public participation
Comments: Researcher: There is no formal mechanisms

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

a. (100) The executive’s engagement with citizens covers all six topics
b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a “c” response or above are not met
e. Not applicable (please comment)

**Answer:** d.

**Sources:** There is no public engagement mechanism in place for public participation hence discussions on the above topics do not get discussed

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**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

**Answer:** d.

**Sources:** There are not public participation mechanisms during budget implementation

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**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
b. (0) The requirements for an “a” response are not met.
c. Not applicable (please comment).

**Answer:** b.

**Sources:** No efforts to seek inputs from vulnerable communities during budget implementation
130: During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**Answer:** d.

**Sources:** The public gets to know about public projects or public service delivery mostly during projects/public service activities launches on media.

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131: When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**Answer:** d.

**Sources:** No public participation mechanisms and per interviews i had with Lesotho Council of NGOs.
132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens’ inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The Executive does not use any formal mechanisms for public participation

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No public participation in place

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** there is no law of policy that provides space for public participation in the budget process

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified
### 135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

<table>
<thead>
<tr>
<th>Option</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.</td>
</tr>
<tr>
<td>b.</td>
<td>(67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.</td>
</tr>
<tr>
<td>c.</td>
<td>(33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).</td>
</tr>
<tr>
<td>d.</td>
<td>(0) The requirements for a “c” response or above are not met.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** There is no established mechanism for incorporating public opinion by line ministries

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### 136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

<table>
<thead>
<tr>
<th>Option</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>(100) Yes, public hearings are held, and members of the public/CSOs testify.</td>
</tr>
<tr>
<td>b.</td>
<td>(67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.</td>
</tr>
<tr>
<td>c.</td>
<td>(33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).</td>
</tr>
<tr>
<td>d.</td>
<td>(0) The requirements for a “c” response or above are not met.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** d.

**Sources:** invitations to provide inputs is directed to certain groups who are invited to make written submission during approval deliberations after budget has been presented to parliament. other public get to interact with the budget once in their districts as budget officials visit their districts to present the budget estimates. [http://lestimes.com/national-budget-under-spotlight/](http://lestimes.com/national-budget-under-spotlight/)

**Comments:** Researcher: The Lesotho Council of NGOs is always invited to share the views of the Civil society but the link above reflects the NGOs submission on the budget

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### 137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies

---
4. Deficit and debt levels
5. Public investment projects
6. Public services

a. (100) The legislature seeks input on all six topics
b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: the deliberations with groups of society are generally on the whole budget speech which covers all or most of the 6 topics - there is not limitations on what to comment on once this is read in parliament http://lestimes.com/national-budget-under-spotlight/
(http://lestimes.com/national-budget-under-spotlight/)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP comment: There is no evidence about legislative deliberations in recent fiscal years. The evidence provided by the researcher dates back to 2011, which is too old to be considered in this round of the survey (cf. previous question). In the absence of additional evidence, the response is changed from 'a' to 'd'.

138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: The feedback mechanism is not existent, the legislature portfolio committee has confirmed that they don't usually give feedback to the public

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: there are no public hearing on the audit, the SAI only meets the parliament to present the audit report
140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.
b. (0) The requirements for an “a” response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: The office of the Auditor general confirmed that they don’t receive issues from the public unless there is a public outcry from community from the media. The Performance Audit office was interviewed on this issue.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of how the inputs were used to determine its audit program.
c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: There are no established mechanisms for public participation in the audit process as confirmed by the Office of the Audit general-performance audit department.

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
b. (0) The requirements for an “a” response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: there is no practice on public participation - it has not happened before that public participate in the audit process.
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