

Open Budget Survey 2017

Questionnaire

Malawi

January 2018

COUNTRY QUESTIONNAIRE: MALAWI

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: Public Finance Management Act (2003), section 14.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Public Finance Management Act (2003), section 14. Economic and Fiscal Policy Statement.

Comments: Researcher: Produced but not publicly available

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: Public Finance Management Act (2003), section 14. Economic and Fiscal Policy Statement

Comments: Researcher: Nonetheless, it is produced and used as reference in budget consultations by the Minister of Finance and team.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The PBS (Economic and Fiscal Policy Statement) has to be submitted to Parliament by 1st April each year, approximately 45 days before budget presentation. Public Finance Management Act (2003), Part III, Section 14(1)

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: Public Finance Management Act (2003), section 14.

Comments: Researcher: The Act, section 14 stipulates that the Economic and Fiscal Policy Statement is supposed to be made available to Parliament on or by the 1st of April, every year, for the forth-coming fiscal year commencing on 1st July. This however remains not publicly available, although reference to some elements it entails are made in the Minister's budget consultations 'verbal' statements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Public Finance Management Act (2003), section 14.

Comments: Researcher: Not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Only available in hard copy

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: PFMA (2003), section 14. Economic and Fiscal Policy Statement.

Comments: Researcher: Economic and Fiscal Policy Statement for the FY2016-17 not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Only available in hard copy

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)

Answer: c.

Sources: Budget Consultations statement by the Minister of Finance, Economic Planning and Development makes reference to this (Economic and Fiscal Policy Statement), although it is not available publicly for the FY2016-17. Public Finance Management Act (2003), section 14.

Comments: Researcher: Used for internal use only and not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The Economic and Fiscal Policy Statement as per the law (Public Finance Management Act, section 14 is supposed to always have some of these elements (macro-economic forecasts on public resource envelope - possible revenues and expenditures). These are always a part of the Minister’s brief statement during the budget consultations held as a part of the budget formulation processes held at least two months prior to the Executive Budget Proposal presentation in Parliament i.e. in between March and April every year.

Sources: Public Finance Management Act (2003), section 14.

Comments: Researcher: Not publicly available for the FY2016-17 and unfortunately with no evidence that it is available, except for the verbal statement made by the Minister during the pre-budget consultation meetings.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Economic and Fiscal Policy Statement 2015 (i.e. an earlier year) has been put online by the EI Sourcebook (i.e. independently of the Malawi Government) confirming that the statement was produced for least internal purposes in that earlier year:

<http://www.eisourcebook.org/cms/January%202016/Malawi%20Econ...>

(<http://www.eisourcebook.org/cms/January%202016/Malawi%20Economic%20and%20Fiscal%20Statement%202015.pdf>)

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: Economic and Fiscal Policy Statement.

Sources: Public Finance Management Act (2003), section 14.

Comments: Researcher: Reference made to the statement (usually for internal use) that is always made by the Minister, every year during the Budget Consultations at least two months before the Executive Budget Proposal is presented, although this statement is not publicly made available. PFMA, section 14 demands this to be submitted to Parliament on the 1st of April, every year in relation to the forth-coming fiscal year, commencing 1st July.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: Public Finance Management Act (2003), section 14.

Comments: Researcher: The PBS itself is still not publicly available.

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: FY2016-17

Sources: Public Finance Management Act (2003), section 14.

Comments: Researcher: The Public Finance Management Act (PFMA) of 2003, demands that the Ministry of Finance, Economic Planning and Development submits to the National Assembly Financial Statement of Government annual transactions as part of the Budget documentation.

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: 27 May, 2016

Sources: PFMA (2003), section 15 - 16.

Comments: Researcher: The law (PFMA) stipulates that this be done no later than 30th June every year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The standard practice is 6 weeks before commencement of the Budget Year, which is at least within the first 3 weeks of May.

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: c. (33)

Sources: PFMA (2003), sections 15, 16.

Comments: Researcher: The hard copies are publicly announced after the Budget Presentation in Parliament, to be available to the public on request, at the Ministry of Finance, Economic Planning and Development (in Room 70).

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: 27 May 2016

Sources: PFMA (2003), section 15, 16.

Comments: Researcher: This was published on the Government website the same day it was presented in Parliament. http://www.finance.gov.mw/index.php?option=com_docman&task=c... (http://www.finance.gov.mw/index.php?option=com_docman&task=cat_view&gid=90&Itemid=114)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The EBP for the FY2016-17 was presented in Parliament on the 27th May, 2016 publicly monitored on public and private media. Thereafter it was announced (as is usually the case) in Parliament that members of the public would be able to get their copies on request from the Ministry of Finance, Economic Planning and Development. Otherwise the EBP documents were also uploaded on the Government website immediately after the budget presentation, (on http://www.finance.gov.mw/index.php?option=com_docman&task=c... (http://www.finance.gov.mw/index.php?option=com_docman&task=cat_view&gid=90&Itemid=114)).

Sources: Public Finance Management Act (2003), sections 15, 16,...

Comments: Researcher: Published and publicly Available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: • Budget Statement, https://www.finance.gov.mw/index.php/documents/doc_download/... (https://www.finance.gov.mw/index.php/documents/doc_download/237-2016-2017-budget-statement); • Draft Financial statement, https://www.finance.gov.mw/index.php/documents/doc_download/... (https://www.finance.gov.mw/index.php/documents/doc_download/238-2016-2017-financial-statement); • Draft estimates (main EBP), http://www.finance.gov.mw/index.php/documents/doc_download/2... (http://www.finance.gov.mw/index.php/documents/doc_download/263-2016-2017-draft-program-based-budget).

Sources: PFMA (2003), section 14, 15, 16,...

Comments: Researcher: Publicly Available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c.

Sources: PFMA (2003)

Comments: Researcher: They are either in hard copy or accessible electronically but in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: e.

Sources: PFMA (2003), sections 14 - 20.

Comments: Researcher: Available in hard copy (on request, with limited copies) and online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: PFMA (2003), sections 14 - 20.

Comments: Researcher: Publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: "Draft Estimates of Expenditure on Recurrent and Capital Budget for the Financial Year 2016/17" Supporting documents include Budget Document No.1 (Budget Speech), Budget Document No.3 (Financial Statement), and Budget Document No.5 (Program Based Budget).

Sources: PFMA (2003), sections 14 - 20.

Comments: Researcher: Publicly available except for the Budget Document No.2 (Economic Report) and Budget Document No. 4 (Detailed) that are only available in (limited) hard copies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: PFMA (2003), section 14 - 20.

Comments: Researcher: The Citizens Budget was not produced for 2016/17FY Budget. Although it was produced in form of a Budget Highlights Summary in a row for the FY 2014-15, and for 2015-16 budget. For the FY 2015-16 it was actually produced as a summary of Budget Highlights and posted on the website (http://www.finance.gov.mw/index.php?option=com_docman&task=c... (http://www.finance.gov.mw/index.php?option=com_docman&task=cat_view&gid=90&Itemid=114)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: PFMA (2003), sections 14 - 20.

Comments: Researcher: Publicly available online.

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: 30 June 2016

Sources: PFMA (2003), Section 17.

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: PFMA (2003), section 14 - 20

Comments: Researcher: Only the Approved Budget Document No.3 (Financial Statement) made available to the public (online) late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

Answer: N/A

Sources: PFMA (2003)

Comments: Researcher: The moment the budget is approved in Parliament (30th June) is ideally the date the votes in the enacted budget come into effect, with the changes internalized and operationalized within a month. The 2016/17FY enacted budget was reportedly uploaded into the Government IFMIS by 30th July, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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."

Answer: n/a.

Sources: PFMA (2003), sections 14 - 28.

Comments: Researcher: The enacted budget is still yet to get back from the printers after the approval on 30th June, 2016 although it's already operational in IFMIS as of 1st July, 2016 approval. Nonetheless, the moment the budget is approved in Parliament is ideally the date the enacted budget (30th June) with the changes internalized and operationalized in the enacted budget within a month. So the enacted budget was reportedly uploaded into the Government IFMIS by 30th July, 2016 although both the electronic and the usually accessible hard copies had not yet been out of the Government print.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.”

Answer: n/a

Sources: PFMA (2003), sections 14 - 28.

Comments: Researcher: For the 2016/17FY it is not yet uploaded on the website. The hard copies were reportedly not yet out of the print too.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.finance.gov.mw/index.php/budget-statements-and-highlights> (http://www.finance.gov.mw/index.php/budget-statements-and-highlights)

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

Answer: c.

Sources: PFMA (2003).

Comments: Researcher: The Financial Statement published in PDF i.e. not qualified as machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: PFMA (2003), sections 14 - 28.

Comments: Researcher: A few selected documents available in hard copy on request, including the Approved Financial Statement.

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: PFMA (2003).

Comments: Researcher: Available though in part.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Produced for internal use but can be accessed by the public on request through the Ministry of Justice and Constitutional Affairs

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: Approved Estimates of Expenditure on Recurrent and Capital Budget for the Financial Year 2016/17

Sources: PFMA (2003), section 14 - 28.

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: PFMA (2003).

Comments: Researcher: Not produced.

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

Sources: PFMA (2003), sections 14 - 18.

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: d.

Sources: PFMA (2003).

Comments: Researcher: Available for the previous fiscal year as Summary Budget Highlights. Attached in previous questions.

Peer Reviewer

Opinion: Agree with Comments

Comments: It is true that there was no national-level Citizens Budget as last produced for 2014-15. However it is notable that 4 Local Authorities (out of the total of 35) produced Citizens Budgets covering the budget of their own Local Authority. These were published as posters (posted, for example, in Local Authority offices and some schools) and leaflets distributed by Councillors during meetings with their constituents. However, these budgets were published only by November, i.e. more than 3 months after enactment.

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.”

Answer: The summary budget statement and highlights that have been previously published (including for 2015/16FY) were not done for the 2016/17FY.

Sources: PFMA (2003)

Comments: Researcher: Available for the 2015/16FY as summary budget statement online, but not for the 2016/17FY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a.

Sources: PFMA (2003).

Comments: Researcher: It was not published for the FY2016/17 although it has been published as a summary highlights for the previous two fiscal years, on the day the Budget was presented in Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a.

Sources: PFMA (2003)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

Answer: n/a.

Sources: PFMA (2003)

Comments: Researcher: CB (summary budget statement or highlights) not produced and not published for 2016/17.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

Answer: n/a.

Sources: PFMA (2003)

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.

Answer: n/a

Sources: PFMA (2003).

Comments: Researcher: Not published online for the FY2016/17 Budget, although it is publicly disseminated in the media.

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

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."

Answer: FY2015-16 and FY2016-17

Sources: PFMA (2003), sections 14 - 28.

Peer Reviewer**Opinion:** Agree**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

Answer: d.

Sources: PFMA (2003)

Comments: Researcher: Publicly available online on the Ministry of Finance website as well as on the Central Bank (Reserve Bank of Malawi) website. However, too many of the reports are put online late.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** c is more accurate.

Researcher response: Publicly available online on the Ministry of Finance website as well as on the Central Bank (Reserve Bank of Malawi) website. However, too many of the reports are put online late (more than three months after the period covered). Answer d is correct.

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 (FY2015-16) and Expenditure reports: 24th February, 2016; 19th November, 2015 respectively. Q2 (FY2015-16) report: 13th May, 2016. Q3 (FY2015-16) report: 13th October, 2016. Q4 (FY2015-16) report: 13th October, 2016. Q1 (FY2016-17) report: 2nd November, 2016

Sources: PFMA (2003), sections 84 - 86.

Comments: Researcher: Sometimes there are still a few occasional time lags experienced with the updates of the reports online.

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

Opinion: Agree

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: They are published on the Central Bank's website, www.rbm.mw (<http://www.rbm.mw>) as Financial and Economic Review reports (monthly and quarterly); but they are also published online on the Ministry of Finance, Economic Planning and Development website, www.finance.gov.mw (<http://www.finance.gov.mw>) as Quarterly Budget Performance Reports.

Sources: PFMA (2003), sections 84 - 86.

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.

Answer: http://www.finance.gov.mw/index.php?option=com_docman&task=c... (http://www.finance.gov.mw/index.php?option=com_docman&task=cat_view&gid=90&Itemid=114)

Sources: PFMA (2003), sections 84 - 86

Comments: Researcher: Other economic reviews are also uploaded on the Central Bank website (the Reserve Bank of Malawi), on <https://www.rbm.mw/Publications/EconomicReviews/#> (<https://www.rbm.mw/Publications/EconomicReviews/#>)

Peer Reviewer

Opinion: Agree

Government 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: PFMA(2003), sections 84 - 86.

Comments: Researcher: In-Year Reports publicly available in PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: PFMA (2003), sections 84 - 86.

Comments: Researcher: Available publicly online on the Reserve Bank of Malawi website, as Monthly and Quarterly Financial and Economic Review reports; and on the Ministry of Finance, Economic Planning and Development website as Quarterly Budget Performance Reports

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: PFMA (2003), sections 84 - 86.

Comments: Researcher: Publicly available both on the Ministry of Finance website as well as the Central Bank's website.

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.

Answer: 2015-16 Quarterly Budget Performance Reports (Q2, Q3 & Q4); and 2016-17 Quarter 1 Budget Performance Report

Sources: PFMA (2003), sections 84 - 86.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: PFMA (2003)

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 2015-16

Sources: PFMA (2003), sections 84 - 86.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: FY2015-16 and YF2016-17

IBP comment: The OBS methodology states: "Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge." The FY 2015-16 was not accessible online, and thus is not considered available to the public. The FY 2016-17 Mid-Year Review cannot be considered as it was published after the Open Budget Survey 2017 research cutoff date of 31 December 2016. However, it is noted that the FY 2016-17 Mid-Year Budget Review has been posted online at the following link as of February 2017: http://www.finance.gov.mw/index.php/budget-statements-and-highlights/doc_download/297-2016-17-mid-year-budget-review

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: PFMA (2003)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: c is more accurate

IBP comment: Answer "d" is correct. Please see IBP comment for MYR-1 for a more detailed explanation.

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: PFMA (2003).

Comments: Researcher: Published and the copies are made available in hard copy the day it is made available to the Parliament (22nd February, 2016) i.e. during the 2015/16FY Budget Mid-Year review session of Parliament, but for 2015/16FY the actual mid-year wasn't published online, except for the Quarter 2 budget report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: PFMA (2003), sections 84 - 86.

Comments: Researcher: The mid-year budget review report was not published online nor was it publicly available for the 2015/16 Financial Year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: was published for 2016-17FY <http://www.finance.gov.mw/index.php/budget-statements-and-hi...>
(<http://www.finance.gov.mw/index.php/budget-statements-and-highlights>)

IBP comment: Answer "n/a" is correct. Please see IBP comment for MYR-1 for a more detailed explanation.

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: PFMA (2003)

Comments: Researcher: All Budget in-year quarterly reports (including Quarter 2 of 2015/16FY) publicly accessible on the Ministry of Finance, Economic Planning and Development website whose direct link indicated (http://www.finance.gov.mw/index.php/documents/cat_view/90-20...
(http://www.finance.gov.mw/index.php/documents/cat_view/90-2015-2016-financial-year)). Otherwise, the actual mid-year budget review is however not uploaded.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: NA for 2016-17FY

IBP comment: Answer "n/a" is correct. Please see IBP comment for MYR-1 for a more detailed explanation.

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
- d. Not applicable

Answer: d.

Sources: PFMA (2003)

Comments: Researcher: Its available in PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: b.

Sources: PFMA (2003)

Comments: Researcher: The mid-year budget review report was only not accessible online, but limited hardcopies were accessible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 2016-17FY, this was published online <http://www.finance.gov.mw/index.php/budget-statements-and-highlights> (<http://www.finance.gov.mw/index.php/budget-statements-and-highlights>)

IBP comment: Answer "b" is correct. Please see IBP comment for MYR-1 for a more detailed explanation.

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: N/A.

Sources: PFMA (2003)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: 2015-16 Mid-Year Budget Review Report

Sources: PFMA (2003).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 2016-17 Mid-Year Budget Review Report

IBP comment: The researcher has correctly considered the FY 2015-16 Mid-Year Review. Please see IBP comment for MYR-1 for a more detailed explanation.

MYR-8: Is there a "citizens version" of the MYR?

a. Yes

b. No

Answer: b.

Sources: PFMA (2003)

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: PFMA (2003), section 86.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 2016-17FY

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: PFMA (2003), section 86.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. As the 2016-17 Financial Statements were published online within 9-12 month after the year end, the score should be c. not d.

Government Reviewer

Opinion: Agree

IBP comment: The Draft Financial Statement acts as part of the Executive's Budget Proposal package, and is used as a supporting document to the EBP. Additionally, the relevant Annual Economic Report that has traditionally been accepted as a Year-End Report in the Open Budget Survey for Malawi was not available to the public online at the time of the research cutoff date. Previous versions of that report have contained macroeconomic and fiscal performance results not contained in the Draft Financial Statement. Thus, the YER is not considered available to the public in Open Budget Survey 2017.

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: PFMA (2003), section 86.

Comments: Researcher: The 2015-16 Year End Report (Annual Economic Report) not yet published online.

Peer Reviewer

Opinion: Disagree

Suggested answer: 27th May 2016

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary.

Government Reviewer

Opinion: Agree

IBP comment: See IBP comment under YER-2.

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: PFMA (2003), section 86.

Peer Reviewer

Opinion: Disagree

Suggested answer: 27th May 2016 is the date when the Draft 2016-17 Financial Statements were published on line at http://www.finance.gov.mw/index.php?option=com_docman&task=c... (http://www.finance.gov.mw/index.php?option=com_docman&task=cat_view&gid=90&Itemid=114)

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary.

Government Reviewer

Opinion: Agree

IBP comment: See IBP comment under YER-2.

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: PFMA (2003), section 86.

Peer Reviewer

Opinion: Disagree

Suggested answer: http://www.finance.gov.mw/index.php?option=com_docman&task=c... (http://www.finance.gov.mw/index.php?option=com_docman&task=cat_view&gid=90&Itemid=114)

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary.

Government Reviewer

Opinion: Agree with Comments

Comments: FY2016-17 was published online <http://www.finance.gov.mw/index.php/budget-statements-and-hi...> (<http://www.finance.gov.mw/index.php/budget-statements-and-highlights>)

IBP comment: See IBP comment under YER-2.

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: PFMA (2003), section 86.

Comments: Researcher: Publicly available either in PDF or as a hard copy.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary.

Government Reviewer

Opinion: Agree

IBP comment: See IBP comment under YER-2.

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
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: b.

Sources: PFMA (2003), section 86. http://www.finance.gov.mw/index.php?option=com_docman&task=c... (http://www.finance.gov.mw/index.php?option=com_docman&task=cat_view&gid=87&Itemid=114)

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary.

Government Reviewer

Opinion: Agree

IBP comment: See IBP comment under YER-2.

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: <https://mininginmalawi.com/2015/07/14/mining-contributes-less-...> (<https://mininginmalawi.com/2015/07/14/mining-contributes-less-that-1-to-malawis-gdp-government-of-malawi-annual-economic-report-2015>)

Sources: PFMA (2003), section 86.

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary.

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.finance.gov.mw/index.php/budget-statements-and-hi...> (<http://www.finance.gov.mw/index.php/budget-statements-and-highlights>)

IBP comment: See IBP comment under YER-2.

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: Budget Document No.2, 2015 Annual Economic Report.

Sources: PFMA (2003), section 86.

Peer Reviewer

Opinion: Disagree

Suggested answer: The 2014-15 Fiscal Year Performance within the Draft 2016-17 Financial Statements

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary.

Government Reviewer

Opinion: Agree

IBP comment: See IBP comment under YER-2.

YER-8: Is there a "citizens version" of the YER?

a. Yes

b. No

Answer: b.

Sources: PFMA (2003), section 86.

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: Public Audit Act (2003), section 15.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: FY2016-17

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: PAA (2003), section 15.

Comments: Researcher: There is still a prevailing backlog by more than four fiscal years's related Annual Audit Reports.

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: PAA (2003), section 15.

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: PAA (2003), section 15.

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: PAA (2003), section 15.

Peer Reviewer

Opinion: Agree

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: Public Audit Act (2003), section 15.

Comments: Researcher: Not published (backlog by many fiscal years 'audit reports)

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: d.

Sources: PAA (2003), section 15.

Comments: Researcher: The most recent publicly available is for the FY 2010-11, published online on the National Audit Office website, besides the hardcopies also made available to the public on request.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

Researcher response: The most recent and publicly available is the FY 2010-11 (backlog of five fiscal years), published online on the National Audit Office website, besides the hardcopies also made available to the public on request. Hence, answer d applies to the fiscal year analyzed here.

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: PAA (2003), section 15.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a.

Sources: PAA (2003), section 15.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: PAA (2003), section 15.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: PAA (2003), section 15.

Comments: Researcher: www.finance.gov.mw (<http://www.finance.gov.mw>) www.nao.gov.mw (<http://www.nao.gov.mw>)

Peer Reviewer

Opinion: Agree

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: PAA (2003), section 15.

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: PAA (2003), section 15.

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: PAA (2003), section 15.

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.

a. Yes

b. No

Answer: a.

Sources: Public Audit Act (2003), section 15 (1 - 3); section 16 (1, 2) and section 17.

Comments: Researcher: For instance PAA (2003) section 15 (1) says: "Without limiting the right to report at any other time, the Auditor General shall by 31st December of each year forward to the President and to the Speaker of the National Assembly, a report containing such information relating to the audits and reviews undertaken under this Act or any other written law as the Auditor General deems appropriate, together with such other information as the Auditor General considers desirable."

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition to the Public Audit Act (2003), there is the Public Finance Management Act (2003) which governs public financial management.

Government Reviewer

Opinion: Agree

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.

- a. Yes
- b. No

Answer: a.

Sources: Constitution of the Republic of Malawi (as amended in 2010), section 13 (15); section 37

Comments: Researcher: Section 13 (15)"of the Constitution of the Republic of Malawi talks about Public Trust and Good Governance,... "To introduce measures which will guarantee accountability, transparency, personal integrity and financial probity and which by virtue of their effectiveness and visibility will strengthen confidence in public institutions. Sections 29 and 30 (1 - 4) also talk about Economic Activity and the Citizens Right to Development respectively. Section 37 provides for the Access to Information: "Every person shall have the right of access to all information held by the State or any of its organs at any level of Government insofar as such information is required for the exercise of his or her rights."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

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

Answer: a. (100)

Sources: Budget Document No.3 (FY 2016-17 Financial Statement), Annexes 2 to 9 pages 30 - 96. Budget Document No.5 (Program Based Budget), page iv (Introduction) and whole document.

Comments: Researcher: All other Budget Documents have the expenditures also presented by administrative units (specific Votes).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Budget Document No. 3 (FY 2016-17 Financial Statement), e.g. Annex 6, pages 44 - 81 Budget Document No.5 (Program Based Budget), pages 62- 63. Program 40: Recruitment and Disciplinary Case Management for Civil Service Commission.

Comments: Researcher: All other Budget Documents, Budget Document No.1 (Budget Speech), Budget Documents No.2 (2015 Economic Report), and Budget Document No.4 (Detailed Estimates) also present and highlight expenditures by functional units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Budget Document No.5 Draft Estimates of Expenditure on Recurrent and Capital Budget for the Financial Year 2016/17. Program Based Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Partially compatible Review the Programme Based Budget in the link below <http://www.finance.gov.mw/index.php/budget-statements-and-hi...> (<http://www.finance.gov.mw/index.php/budget-statements-and-highlights>)

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).

Answer: a. (100)

Sources: No. 3 (FY 2016-17 Financial Statement - for example, Table 3). and No.5 (Output-Based Estimates).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: No. 3 (FY 2016-17 Financial Statement), e.g. Table 3 is not by GFS standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: a is appropriate

Researcher response: I keep answer b. Some of the expenditures are not presented by economic classifications, such as the cited table 3 in the FY2016/17 Financial Statement, Budget Document No. 3.

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: b. (67)

Sources: Budget Document No. 3 (FY 2016-17 Financial Statement), pages 7 and 8; 12 among others. Some program level expenditures in Annex 6, and individually in some other tables. Budget Document 5 - example pg. 4.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: a is appropriate, see the programme based budget document <http://www.finance.gov.mw/index.php/budget-statements-and-highlights>
(<http://www.finance.gov.mw/index.php/budget-statements-and-highlights>)

Researcher response: Yes, I revise my response to 'b'. Although it is still not all the expenditures that are presented, approximately a third or less are still not presented.

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: b. (67)

Sources: Budget Document No.3 FY 2016/17 Financial Statement - Annex 1 (Economic), Table 4 (Functional transfers to districts only), Annex 2 (Administrative). See also Budget document No. 5 Program Based Budget for expenditures by administrative unit for BY+1 and BY+2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: Budget Documents No.5 (FY 2016/17 Program Based Budget), example page 4.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: FY2016/17 Budget Document No.3 (Financial Statement), Annex 7 Pages 82 - 83.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: b. (67)

Sources: FY2016/17 Budget Document No.3 (Financial Statement), Table 1, page 2, Table 2, page 15 and Annex 1, pg 26 - information on grants included

Comments: Researcher: These are largely for grants while for some of the non-tax revenues still remain highly aggregated without going into details on the individual sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Budget Document No.3 (2016/17 Financial Statement). Annex 7. pg 82; Table 3, pg. 15.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

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

Answer: b. (67)

Sources: FY2016/17 Budget Document No.3 (Financial Statement). Annex 7 pg.82-83

Comments: Researcher: These are largely tax revenue sources given in greater detail.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: FY2016/17 Budget Document No.3 (Financial Statement), pages 22 - 28. New borrowing: Table 10, pg. 24 Debt burden: Tables 7 and 8, pg 22-23 Interest on debt: Annex 1, pg 26

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: Budget Document No.3 (2016/17FY Financial Statement), composition of debt included pages 22 - 29. There does not seem to be information on interest rates or the maturity profile of the individual debt instruments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

Researcher response: I keep response 'c'. Information related to government debt is presented, but some of the core pieces of information are not included, such as the interest rates on debt, maturity profile.

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.)

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

Answer: c. (33)

Sources: Budget Document No.3 (2016/17 FY Financial Statement), pages 14 - 15. Budget Document No.1 (2016/17 FY Budget speech) page 50. GDP growth and inflation - Budget document No. 3, page 14-15. See also page 12 and 38 of the budget speech. No discussion of interest rates and nominal GDP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Most of the core information is presented, the difference could be the definition of core information for this purpose.

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.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Document No.3 (2016/17 Financial Statement), pages 14 - 15.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Budget Document No.3 (2016/17 FY Financial Statement), pages 14 -15; pg 20 - 21 Narrative in Budget Document No.1 (2016/17FY Budget Speech) pages 54-75

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Budget Document No.1 (2016/17 FY Budget Speech) pages 2 - 36; and Budget Document No.3 (2016/17 Financial Statement), pages 14 and 15.

Comments: Researcher: The narrative is explicit almost in the whole of the Budget Document No.1 (The Budget Speech)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: FY 2016/17 Draft Financial Statement, Table 2 and Annex 1 (Economic); Annex 2 (Administrative). Tables for Administrative Units in the Program Based Budget have columns for approved and revised estimates for 2015/16, but those columns do not contain information. They are presented, particularly in the Budget Document No.2 Economic Report, but that document it is not online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: FY 2016/17 - Budget Document No.3 (Financial Statement) - see grant-funded programs in Annex 6, for example.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Due to absence of standard definition, this question remains tricky. The entire budget is classified by programmes at different levels.

Researcher response: At least the budget supporting documentation largely presents programs that account for only less than two-thirds of expenditures for the year preceding the budget proposal.

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: a. (100)

Sources: FY 2016/17 - Budget Document No.3 (Financial Statement); - for example pg.8-10; 18-19; 20-21; 26-43 Budget Document No.5 (Program Based Budget) - not included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: FY 2016/17 - Budget Document No.3 (Financial Statement); - economic pg. 2-4 Budget Document No.5 (Program Based Budget) - not included Note that they are presented, particularly in the Budget Document No.2 Economic Report, but that document is not available online.

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: Budget Document No.3 (Financial Statement);

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).

Answer: d.

Sources: Budget Document No.3 (Financial Statement);

Peer Reviewer

Opinion: Agree with Comments

Comments: The brief YER for 2014-15 included in Budget Document No. 3 Draft 2016-17 Financial Statements is acknowledged as the "preliminary outturn" for that year. Though it contains some figures that may be actual there are likely to be adjustments before figures are finalised ready for audit. Therefore these figures are not considered to be actual outcomes.

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: FY 2016/17 - Budget Document No.3 (Financial Statement); - Table 2, pg 8.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Budget Document No.3, 2016/17 Draft Financial Statement, Annex 7, pg 82- 84.

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: a. (100)

Sources: FY 2016/17 Budget Document No.3 (Financial Statement); Table 2 and Annex 7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Budget Document No.3 (Financial Statement), Table 1.

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: Budget Document No.3 (Financial Statement);

Comments: Researcher: It's presented for BY-1 only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The definition of individual income sources?. At the moment, everything is included in the document.

Researcher response: According to the survey methodology, tax and non-tax revenues should be disaggregated below such levels to be considered "individual sources". For example, indicator #9 gives examples of income tax and VAT as individual sources of tax revenue, and indicator #10 gives examples of individual sources of tax revenue, and indicator #10 gives examples of individual sources of non-tax revenue as "grants, property income, and sales of government-produced goods and services." While information in the Draft Financial Statement includes individual sources of revenue for BY, BY-1, BY+1, and BY+2, revenue figures for BY-2 (FY 2014/15) are not disaggregated below tax and non-tax sources.

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).

Answer: d.

Sources: 2016-17 FY Budget Document No.1 (Budget Speech) and No. 3 (Financial Statement).

Peer Reviewer

Opinion: Agree with Comments

Comments: The brief YER for 2014-15 included in Budget Document No. 3 Draft 2016-17 Financial Statements is acknowledged as the "preliminary outturn" for that year. Though it contains some figures that may be actual there are likely to be adjustments before figures are finalised ready for audit. Therefore these figures are not considered to be actual outcomes.

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: FY2016-17 Budget Document No.3, pages 22 - 25; 26 - 29 (Annex 1). There is information on total debt, domestic vs internal debt, interest payments, and amount of new borrowing (core elements) plus some additional information and discussion of debt sustainability indicators for BY-1. However, there is no information on the maturity profile of the debt or interest rates on specific instruments, which are also core elements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: a is appropriate

Researcher response: There is information on total debt, domestic vs internal debt, interest payments, and amount of new borrowing (core elements) plus some additional information and discussion of debt sustainability indicators for BY-1. However, there is no information on the maturity profile of the debt or interest rates on specific instruments, which are also core elements. I keep answer 'c'.

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: a. (100)

Sources: Budget Document No.3 (FY 2016/17 Financial Statement), pages 22 - 29.

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

Answer: c. (33)

Sources: FY2016-17 Budget Document No.3 (Financial Statement), Annex 9, pages 86 - 89.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: FY2016-17 Budget Document No.3 (Financial Statement), Annex 9, pages 86 - 89 refers to support to the Government from donors which is reported as "Off-budget", i.e. where the donor funds are not processed through Government bank accounts nor accounted for by Government. These are not "extra-budgetary funds".

Government Reviewer

Opinion: Agree with Comments

Comments: a is appropriate

Researcher response: Yes, some information related to extra-budgetary funds is presented, but some of the core pieces of information are still not included, such as the statement of purpose or policy rationale for the extra-budgetary fund. I keep answer 'c'.

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: FY2016-17 Budget Document No.3 Financial Statement, Annexes 7, 8 and 9. Also Table 3.

Peer Reviewer

Opinion: Agree with Comments

Comments: There are no extra budgetary funds included in Budget Document No 3.

Government Reviewer

Opinion: Agree with Comments

Comments: The budget is accompanied by detailed list of expected outputs with their performance indicators. Budget Document Number 5, Programme Based Budgeting <http://www.finance.gov.mw/index.php/budget-statements-and-hi...> (<http://www.finance.gov.mw/index.php/budget-statements-and-highlights>)

Researcher response: The extra-budgetary central government finances are not presented in a consolidated basis.

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: a. (100)

Sources: FY2016-17 Budget Document No.3, Annexes 3, 4 (see Council Grants reference) and particularly Annex 5 (Transfers to Subvented Organisations), pages 41 - 43, Table 4. See also Budget document No. 5, pg. 371 onwards, especially pg 431. There is a narrative contained in the Program Based Budget.

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: d.

Sources: FY2016-17 Budget Document No.3 (Financial Statement)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Only personnel establishment for each vote is presented by gender. Budget Document Number 5, Programme Based Budgeting <http://www.finance.gov.mw/index.php/budget-statements-and-hi...> (<http://www.finance.gov.mw/index.php/budget-statements-and-highlights>)

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: b. (67)

Sources: FY2016-17 Budget Document No.3 (Financial Statement), Annex 5, 41 - 43.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: Program Based budget pages 379 to 384, Vote 430, Malawi Human Rights Commission one of the subvented quasi government institutions

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The Program Based Budget does include subvention of quasi government institutions but this is the same as quasi-fiscal activities. There are no quasi-fiscal activities disclosed in the EBP.

Government Reviewer

Opinion: Agree

Researcher response: Some core elements or some quasi-fiscal activities are included while others are still being excluded in the budget proposals supporting documents. However, there is some information. I keep answer 'c'.

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

Answer: d.

Sources: This information is not provided in the three EBP documents available online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.

- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: FY2016-17 Budget Documents (Nos. 1, 2, 3, 4 and 5).

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?

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

Answer: c. (33)

Sources: Budget Document No.1 (Budget Speech) and Budget Document No.3 (Financial Statement), page 3 and Annex 1, pg 28 and pg 23.

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.)

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

Answer: d.

Sources: FY 2016-17 Budget Documents 1 - 5.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Budget Document No.1 (Budget Speech), Budget Document No.3 (Financial Statement). (FY 2016/17)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This information is published separately after conducting Debt Sustainability Analysis

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: b. (67)

Sources: FY 2016-17 Budget Document No.3. - Annex 9, pg 86-96; pg 50-80.

Peer Reviewer

Opinion: Agree with Comments

Comments: It is possible that there is some aid which is providing in-kind goods like maize or fertiliser. If so, it is not disclosed.

Government Reviewer

Opinion: Agree

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: Budget Documents Nos.1 - 5.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Not very clear, the budget expenditure presents information detailed enough to estimate primary beneficiaries. Is there separate information on tax expenditure?

Researcher response: Still core elements of information on the tax expenditures are mostly missing i.e. the statement of purpose, policy rationale as well as the listing of intended beneficiaries, including an estimate of the revenue foregone.

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: FY 2016/17 Budget Document No.3 (Financial Statement), pages 15 -19.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Y 2016/17 Budget Document No.3 (Financial Statement), pages 15 -19 includes only earmarked revenues from donors, whereas this question appears to apply to earmarked revenues from tax, like Malawi's Road Fund. Such ear-marked revenues do not appear to be presented in the EBP

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

IBP comment: IBP agrees with the peer reviewer's response. The answer is "d".

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: b. (67)

Sources: There is not information on all policies although the Budget Speech gives a detailed list of policy actions included in the budget too, justifying the choice for b. There is also information for BY in Budget Document No. 5 (Program Based Budget) on how the draft budget is related to goals for specific administrative units.

Peer Reviewer

Opinion: Agree

Government 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: c. (33)

Sources: FY 2016/17 Budget Document No.3 (Financial Statement), pages 20 - 21.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: FY 2016-17 Budget Document No. 3 (Financial Statement), pages 20 - 21 give information only on BY-1 and not on any year after BY-1

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

Researcher response: Linkages to some but not necessarily all policy goals are presented in the narrative for multi-year periods in the proposed budget documents. I keep response 'c'. The budget is comprehensively being linked to the Policy Goals beyond the budget year, both overall and at the sector level. See the 2016/17 Program Based Budget, Draft Financial Statement, and Budget Statement.

IBP comment: .

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: a. (100)

Sources: FY 2016/17 Budget Document No. 5 (Program-Based Budget). For example pg. 16-18

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: FY 2016/17 Budget Document No.5 (Program Based Budget).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: FY 2016/17 Budget Document No.5 (Program Based Budget).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: FY 2016/17 Budget Document No.3 (Financial Statement) Ending Violence Against Women, pg77 No.5 (Program Based Budget), for example pg 176.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

Researcher response: Estimates of some, but not all policies that are intended to benefit directly the country's most impoverished populations are presented. An example is as cited, in the FY 2016/17 Budget Document No.3 (Financial Statement) where "Ending Violence Against Women," is highlighted (pg77). I keep answer 'c'.

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).

Answer: a. (100)

Sources: Budget Calendar published online at: https://www.finance.gov.mw/index.php/documents/doc_view/81-b...
(https://www.finance.gov.mw/index.php/documents/doc_view/81-budget-manual-november-2009) See Appendix 3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

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

Answer: d.

Sources: Produced for internal use. Not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

IBP comment: The PBS is 'not publicly available' according to the survey methodology as defined in questions PBS-1 to PBS-8 in Section 1 of this questionnaire. Per page 78 of the methodology, "If according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the Pre-Budget Statement should be marked "d." Thus, the correct answer is "d".

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.)

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

Answer: d.

Sources: Produced for internal use. Not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

Researcher response: Answer d is correct. Please see comment on indicator #54 for a detailed explanation.

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.)

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

Answer: d.

Sources: Produced for internal use. Not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

IBP comment: Answer d is correct. Please see comment on indicator #54 for a detailed explanation.

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: Produced for internal use. Not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

IBP comment: Answer d is correct. Please see comment on indicator #54 for a detailed explanation.

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: not published. Produced for internal use.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This information is presented in separate documents, Debt Sustainability Analysis.

IBP comment: Answer b is correct. Please see comment on indicator #54 for a detailed explanation.

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 enacted budget is available in hard copy only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: a is appropriate, all budget documents have that information

IBP comment: The Enacted Budget is 'not publicly available' according to the survey methodology as defined in questions EB-1 to EB-8 in Section 1 of this questionnaire. Per page 83 of the methodology, "If according to the Open Budget Survey standards, the Enacted Budget is not considered publicly available, then all questions regarding the Enacted Budget should be marked "d."" Thus, the correct answer is "d".

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: The enacted budget is in hard copy only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: d is appropriate if its about the budget as a whole, otherwise if its only the Appropriation Act, then its not by programme. Under budget reforms, the Appropriation Act will have this data by programme and this could probably be from 2018-19 or 2019-20

IBP comment: Answer d is correct. Please see comment on indicator #59 for a detailed explanation.

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 enacted budget is in hard copy only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: a is appropriate if reference is for the budget as a whole. The Approved Financial Statement has this information.

IBP comment: Answer b is correct. Please see comment on indicator #59 for a detailed explanation.

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: The enacted budget is in hard copy only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is correct

IBP comment: Answer d is correct. Please see comment on indicator #59 for a detailed explanation.

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?

- 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 enacted budget is in hard copy only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

IBP comment: Answer d is correct. Please see comment on indicator #59 for a detailed explanation.

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.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not published for FY 2016-17.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: For FY2016-17 Not Published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: 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: Quarterly and Monthly Expenditure reports published online late. However, some of this information is contained in the reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

IBP comment: The In-Year Reports are 'not publicly available' according to the survey methodology as defined in questions IYRs-1 to IYRs-8 in Section 1 of this questionnaire. Per page 90 of the methodology, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d." Thus, the correct answer is "d".

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: Quarterly and Monthly Expenditure reports published online late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate

IBP comment: Answer d is correct. Please see comment on indicator #68 for a detailed explanation.

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: Quarterly and Monthly Expenditure reports published online late. However, some of this information is contained in the reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Quarterly and Monthly Expenditure reports published online late. However, some of this information is contained in the reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: a is appropriate.

IBP comment: Answer b is correct. Please see comment on indicator #68 for a detailed explanation.

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: Quarterly and Monthly Expenditure reports published online late. However, some of this information is contained in the reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Quarterly and Monthly Expenditure reports published online late. However, some of this information is contained in the reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: a is appropriate, no report can be produced without making reference to appropriated figures

IBP comment: Answer b is correct. Please see comment on indicator #68 for a detailed explanation.

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: Quarterly and Monthly Expenditure reports published online late. However, some of this information is contained in the reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is appropriate. Its only total outstanding debt is presented separately.

IBP comment: Answer d is correct. Please see comment on indicator #68 for a detailed explanation.

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: Quarterly and Monthly Expenditure reports published online late. However, some of this information is contained in the reports.

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 Budget Review report is available in limited quantity in hard copy only so it cannot be scored. However, some of this information is contained in the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: c is more appropriate, the Mid Year Budget Review contain this data.

IBP comment: The MYR is 'not publicly available' according to the survey methodology as defined in questions MYR-1 to MYR-8 in Section 1 of this questionnaire. As defined in the methodology: "If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the Mid-Year Review should be marked "d." (see page 95 in the methodology). Answer d is correct.

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: Mid-Year Budget Review report is available in limited quantity in hard copy only so it cannot be scored. However, some of this information is contained in the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: a is a correct representation of the status based on the information contained in the Mid Year Budget Document

<http://www.finance.gov.mw/index.php/budget-statements-and-highlights> (http://www.finance.gov.mw/index.php/budget-statements-and-highlights)

IBP comment: Answer d is correct. Please see comment on indicator #76 for a detailed explanation.

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: Mid-Year Budget Review report is available in limited quantity in hard copy only so it cannot be scored. However, some of this information is contained in the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is the correct assessment

IBP comment: Answer d is correct. Please see comment on indicator #76 for a detailed explanation.

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: Mid-Year Budget Review report is available in limited quantity in hard copy only so it cannot be scored. However, some of this information is contained in the document.

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: Mid-Year Budget Review report is available in limited quantity in hard copy only so it cannot be scored. However, some of this information is contained in the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: b is the correct assessment.

IBP comment: Answer d is correct. Please see comment on indicator #76 for a detailed explanation.

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: Mid-Year Budget Review report is available in limited quantity in hard copy only so it cannot be scored. However, some of this information is contained in the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: a is correct

IBP comment: Answer b is correct. Please see comment on indicator #76 for a detailed explanation.

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: Mid-Year Budget Review report is available in limited quantity in hard copy only so it cannot be scored. However, some of this information is contained in the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is correct

IBP comment: Answer d is correct. Please see comment on indicator #76 for a detailed explanation.

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 Budget Review report is available in limited quantity in hard copy only so it cannot be scored. However, some of this information is contained in the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: c is a better assessment

IBP comment: Answer d is correct. Please see comment on indicator #76 for a detailed explanation.

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 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with

the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. However, the detail included is minimal so the score is c

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: All budget documents have approved and revised estimates for the previous FY. Actual data is presented after audits are concluded

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d." Thus, the correct answer is "d".

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 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. The brief information given does include some economic classification, so c is warranted.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The financial reports are based on approved provision by category

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d." Thus, the correct answer is "d".

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: The 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Agree with Comments

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. However, there is no classification by program

Government Reviewer

Opinion: Agree with Comments

Comments: a is appropriate. Reports are based on approved provisions at programme level.

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d."" Thus, the correct answer is "d".

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 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. The level of detail provided is limited, so a score of c is warranted.

Government Reviewer

Opinion: Agree with Comments

Comments: b or c is appropriate

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d."" Thus, the correct answer is "d".

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 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A report can not be classified as such without this information.

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d."" Thus, the correct answer is "d".

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 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Agree with Comments

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. However, there is no analysis of individual sources of revenue is provided

Government Reviewer

Opinion: Agree with Comments

Comments: Definition of revenue source in this case is not thorough.

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d." Thus, the correct answer is "d".

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: The 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. There is some info on debt, but some is missing like maturity profile. Hence the score is c.

Government Reviewer

Opinion: Agree with Comments

Comments: Information is there but not complete

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d." Thus, the correct answer is "d".

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

Answer: d.

Sources: The 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. Outcomes on areas like inflation are presented but not interest rates. Hence c.

Government Reviewer

Opinion: Agree

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d."" Thus, the correct answer is "d".

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: The 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Agree with Comments

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. There is no data on non-financial outcomes, hence d is correct.

Government Reviewer

Opinion: Agree

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d."" Thus, the correct answer is "d".

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: The 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Agree with Comments

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. There is no data on non-financial outcomes, hence d is correct.

Government Reviewer

Opinion: Agree

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d." Thus, the correct answer is "d".

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?

- a. (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.
- b. (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.
- c. (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.
- d. (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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Agree with Comments

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. There is no data on the most impoverished, so d is correct.

Government Reviewer

Opinion: Agree with Comments

Comments: Financial reports includes this information. But there is no narration.

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d." Thus, the correct answer is "d".

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

- a. (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.
- b. (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.
- c. (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.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Agree with Comments

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. There is no data on extra budgetary funds, hence d is correct.

Government Reviewer

Opinion: Agree

IBP comment: The Year-End Report is not considered publicly available in Section 1. According to the survey methodology, page 101, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d." Thus, the correct answer is "d".

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

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

Answer: b.

Sources: The 2015 Annual Economic Report is not available online as of the survey research cutoff date. However, some of this information is available in the report.

Peer Reviewer

Opinion: Agree with Comments

Comments: The document called Draft 2016-17 Financial Statements made public on 27th May 2016 includes a 6 page chapter called 2014-15 Fiscal Year Performance. It has some analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Outturn with the Outturn being referred to as "at the year end". The inclusion of year end figures appears to meet the requirements of a YER despite its relative brevity and the fact that YER figures are preliminary. There is no financial report, hence d is correct.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Its a separate report that is submitted to Parliament as per Public Finance Management Act Part IX, Sections 83-86

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 supreme audit institution report has not been produced for past three fiscal years (backlog); and thus not made available to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All the three are done. The Audit can not be complete if any part of the three is left out

Researcher response: These have been delayed (the backlog attests to this) and they have not been made available to the public after having been conducted, thus far. Hence answer 'd' applies.

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: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: b is correct

IBP comment: The Audit Report is 'not publicly available' according to the survey methodology as defined in questions AR-1 to AR-8 in Section 1 of this questionnaire. Per page 111 of the survey methodology, "If according to the Open Budget Survey standards, the Audit Report is not considered publicly available, then all questions regarding the Audit Report should be marked "d."" Thus 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: Not done.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Not applicable in this case

Researcher response: To my knowledge, none of the extra-budgetary funds have actually been audited by the SAI, thus far. Hence answer 'd' applies.

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: N/A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: N/A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Not applicable

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

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Not done.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Not existent.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The is no legal entity for this. But various stakeholders conduct this analysis

IBP comment: According to page 117 of the survey methodology, "Answer "d" applies if no IFI exists." Thus, answer "d" is correct.

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: Not in existence.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: NA

IBP comment: According to page 118 of the survey methodology, "Choose option "d" if there is no IFI..." Thus, answer "d" is correct.

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.
- 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: N/A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: NA

IBP comment: According to page 118 of the survey methodology, "Answer "d" applies if there is no IFI." Thus, answer "d" is correct.

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) 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.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: The Executive Budget Proposal is not debated before it is tabled in Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Calendar, at least by the 27th May 2016 during the budget session of Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: b. (67)

Sources: 30th June 2016. <https://malawi24.com/2016/07/01/parliament-passes-201617-nat...> (<https://malawi24.com/2016/07/01/parliament-passes-201617-national-budget/>) Budget Calendar.

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: a. (100)

Sources: Public Finance Management Act (2003), Part IV; sections 21 Constitution of the Republic of Malawi, Chapter XVIII, sections 171 - 173. see on http://www.lawcom.mw/docs/changes_in_the_constitution.pdf (http://www.lawcom.mw/docs/changes_in_the_constitution.pdf)

Comments: Researcher: Parliament has the legislative powers of the Republic with powers and responsibilities set out in the Constitution (Chapter VI, section 48; and Chapter XVIII, sections 171 - 173). Parliament is the law maker and passes any bills presented to it into law after some level of scrutiny. The budget goes through the Committee of Supply where amendments are usually made if deemed necessary through after the reading by the Minister of Finance three times prior to a Vote.

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?

- 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: Refer to the article on the online publications as follows: (a) Nyasatimes on http://nyasa127.rssing.com/chan-36983233/all_p4.html (http://nyasa127.rssing.com/chan-36983233/all_p4.html) Constitution of the Republic of Malawi, section 178. (b) All Africa <http://allafrica.com/stories/201607020365.html> (<http://allafrica.com/stories/201607020365.html>)

Comments: Researcher: Several Vote allocation amendments were made and effected during the Parliamentary Committee of Supply, both in favor of increases to certain votes and decreases to certain votes, as referred to the online articles (refer to the links shared above), in the absence of the published Approved 2016/17 FY Budget. Among others the articles give evidence with respect to the approved budget. An excerpt to one of these is as follows: Lilongwe — Parliament on Thursday evening finalised scrutinizing and subsequently approved government's proposed expenditure of K1, 149,335,295,646 (One Trillion, One hundred and forty-nine billion, Three Hundred and Thirty-five million, Two hundred and Fifty-nine thousand, Six

hundred and forty-six kwacha) for the 2016/17 national budget. After a gruesome scrutiny exercise in the committee of supply stage, which saw the budget being revised upwards by K7.7 billion, members of parliament finally gave their nod to the budget at around 7:00 in the evening."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, 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: Constitution of the Republic of Malawi, Chapter XVIII, sections 171 to 179. Public finance Management Act (2003), Part IV.

Comments: Researcher: The Budget and Finance Committee's budget response report was presented in the house and highly covered through the media (by the Committee Chairperson) within a week of the budget being passed. The reports are available on request through the Clerk of Parliament. (See the link:<http://mwntation.com/budget-and-finance-committee-suggests-so...> (<http://mwntation.com/budget-and-finance-committee-suggests-solutions-to-economic-woes/>)). Nonetheless, the actual report was not published online.

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: PFMA (2003), section 21 Constitution of the Republic of Malawi, sections 175 to 178. Budget and Finance Committee and the broader Parliamentary Cluster Committee Budget Review meetings reports.

Comments: Researcher: The clusters are based on the thematic focused approach to the budget review by engaging the budget along with the MDAs after it is presented in Parliament. The reports have however not been published online, although they were highly publicized in the media. See the Committee Chair's speech on the following link: <http://mwntation.com/budget-and-finance-committee-suggests-so...> (<http://mwntation.com/budget-and-finance-committee-suggests-solutions-to-economic-woes/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 Budget and Finance Committee (just like the other portfolio Committees) meets quarterly every year to examine the budget implementation. In the past 12 months they have done this and extended one of the meetings to go out on some planned infrastructure development projects (such as roads and bridges) in Blantyre and Chikwawa districts. MEJN was even able to join in one of the monitoring exercises in Blantyre on the 17th August, 2016.

Comments: Researcher: The Parliamentary Committee Clerk confirmed this as something happening for the Budget Committee and he underscores that reports are available on request from his Office. As already hinted, MEJN was able to join in on one of the Committee tours when they were examining the infrastructure projects (roads and bridges) in the Blantyre City on the 17th August, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Public Finance Management Act (2003), Part V, section 23. Constitution of the Republic of Malawi, sections 175 (Annual Estimates); 176 (Appropriation Bills); 177 (Supplementary appropriations) and 178 (Authorization of Expenditure in advance of appropriation).

Comments: Researcher: PFMA (2003) Section 23 (1) says "Subject to section 178 of the Constitution, no public money shall be expended unless the expenditure has been authorized by an Appropriation Act in accordance with subsection (2) or is statutory expenditure.

Peer Reviewer

Opinion: Agree

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: a. (100)

Sources: Constitution of Malawi, sections 173, 178, 179, 180, 181 or 182.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Constitution of Malawi, sections 177 (Supplementary appropriations) subsections (1) and (2). See article on the 2015/16FY Supplementary Budget proposal, in the link below: <http://allafrica.com/stories/201502090118.html> (<http://allafrica.com/stories/201502090118.html>)

Comments: Researcher: Section 177 (1) If in respect of any financial year it is found -- (a) that the amount appropriated by the Appropriation act for any purpose is insufficient, or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Appropriation Act; or... (b) that any moneys have been expended for any purpose in excess of the amount (if any) appropriated for that purpose by the Appropriation Act. a supplementary estimate showing the sums required or spent shall be laid before the National Assembly and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill or in a motion or motions approving such expenditure.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Section 177 of the Constitution refers to increases in expenditure. There does not appear to be any law concerning reduction in expenditure. In any event, the executive does not seek authorisation from the legislature to reduce expenditure.

Government Reviewer

Opinion: Agree

Researcher response: It is a requirement by law and it is undertaken in practice: Section 177 (1) If in respect of any financial year it is found -- (a) that the amount appropriated by the Appropriation act for any purpose is insufficient, or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Appropriation Act; or... (b) that any moneys have been expended for any purpose in excess of the amount (if any) appropriated for that purpose by the Appropriation Act. a supplementary estimate showing the sums required or spent shall be laid before the National Assembly and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill or in a motion or motions approving such expenditure.

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: Public Audit Act (2003).

Comments: Researcher: This has been an exceptionally critical issue of interest by Parliament and in particular for the Public Accounts Committee; however this is only applicable on audit reports that are for previous fiscal years (due to the existent three fiscal years backlog of audit reports by the SAI). 'We are however reliably informed by the SAI that all the outstanding three reports are now ready and being printed, awaiting presentation to Parliament in the forthcoming session of Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Public Audit Act (2003), section 5. Constitution of the Republic of Malawi, section 184 (3)

Comments: Researcher: The Public Audit Act (2003), section 5 stipulates that: (1) The Auditor General shall be appointed in accordance with qualifications, subsection (3) of section 184 of the Constitution. The Constitution of the Republic of Malawi (1995), section 184 stipulates the following: (3) Appointment to the office of Auditor General shall be made by the President and confirmed by the National Assembly by a majority of the members present and voting, but the Public Appointments Committee may at any time inquire as to the competence of the person so appointed to perform the duties of that office and as to the financial probity of a person so appointed, so far as it is relevant to the duties of that office. (4) The office of the Auditor General shall become vacant after the person holding that office has served for five years, but the person holding that office may be nominated for such further term not exceeding five years, as the President deems appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Public Audit Act (2003), section 5 (6) Constitution of the Republic of Malawi (1995), section 184 (6)

Comments: Researcher: 1. Public Audit Act (2003), section 5 (6) stipulates that: The Auditor General may only be removed from office by the President in accordance with subsection (6) of section 184 of the Constitution. 2. Constitution of the Republic of Malawi (1995), section 184 (6) stipulates that: A person holding the office of Auditor General shall be subject to removal by the President only by reason of that person being - a. incompetent in the exercise of his or her duties; b. compromised in the exercise of his or her duties to the extent that his or her financial probity is in serious question; c. otherwise incapacitated; or d. over the retirement age.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: d.

Sources: Constitution of the Republic of Malawi, section 184

Comments: Researcher: It is largely a publicly known phenomenon and issue in the public domain; about the inadequate financing and capacity bemoaned by the SAI and the Public Accounts Committee of Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: There has been an increase in provision and funding for the institution. Refer to all Budget Documents.

<http://www.finance.gov.mw/index.php/budget-statements-and-highlights> (http://www.finance.gov.mw/index.php/budget-statements-and-highlights)

Researcher response: The budget for the SAI is largely determined by the Executive, and further to that the funding levels are still not as consistent with the ideal levels of resources required by the SAI in spite of the recent increasing trends. Answer 'd' applies.

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Public Audit Act (2003), section 6.

Comments: Researcher: Nonetheless, the main challenge is always the issue of resources (largely financial) to see these all through within the ideal timelines expected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) 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.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Public Audit Act (2003), section 13 (1).

Comments: Researcher: The Public Audit Act stipulates that the Auditor General shall, subject to the provisions (of this Act), establish, review and regulate the procedures of his office in accordance with generally accepted auditing practice.

Peer Reviewer

Opinion: Agree

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Public Audit Act (2003) PFMA (2003) <https://malawi24.com/2016/12/30/pac-gets-tough-auditor-gener...>
(<https://malawi24.com/2016/12/30/pac-gets-tough-auditor-general/>) <http://www.nyasatimes.com/malawi-parliament-wants-auditor-ge...>
(<http://www.nyasatimes.com/malawi-parliament-wants-auditor-general-tackle-latest-audits-curb-fraud/>) <http://mwnation.com/public-funds-under-threat/> (<http://mwnation.com/public-funds-under-threat/>)

Comments: Researcher: Reports and press statement of these hearings have thus far not published nor publicly accessible, although the proceedings have been highly publicized through the media, represented during the hearings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Without additional publicly-accessible evidence, this has been updated to "c" to ensure cross-country comparability.

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: a. (100)

Sources: Budget Manual (2009), pages 23, 28 Constitution of the Republic of Malawi 2015 pre-budget consultations: <http://cfjmalawi.org/the-budget-process-20152016-pre-budget-...> (<http://cfjmalawi.org/the-budget-process-20152016-pre-budget-consultations/>) 2016/17 pre-budget consultations: <http://www.mbc.mw/index.php/radio-2/item/1819-ministry-of-fi...> (<http://www.mbc.mw/index.php/radio-2/item/1819-ministry-of-finance-calls-for-decisive-priorities-on-budget-suggestions-input>)

Comments: Researcher: There is an institutionalized inclusive process of soliciting public views on the budget every year by the Ministry of Finance, Economic Planning and Development. This is guided by the manual. Town hall meetings format of consultations are embraced in the major cities of the country and in some of the major colleges. Announcements for these broader hearings are made through the public and private media houses (both electronic and print) inviting key stakeholders and groups both in person and through written submissions, virtual and/or physical.

http://www.finance.gov.mw/index.php/documents/cat_view/48-ke... (http://www.finance.gov.mw/index.php/documents/cat_view/48-key-documents) (Budget Manual, 2009)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Budget Consultations notices and adverts in the media (television, radios and newspapers). Budget Manual (2009), featuring the Budget Consultations on Page 23 and the Budget Calendar on page 28. See the following links: - a) <http://mw-nation.com/malawi-still-needs-donors-goodall/> (http://mw-nation.com/malawi-still-needs-donors-goodall/) b) http://www.finance.gov.mw/index.php/documents/cat_view/48-key-documents; c) <http://www.manaonline.gov.mw/index.php/national/general/item...> (http://www.manaonline.gov.mw/index.php/national/general/item/5091-ministry-of-finance-satisfied-with-input-in-ongoing-pre-budget-consultation-meetings); 2015 pre-budget consultations: <http://cfjmalawi.org/the-budget-process-20152016-pre-budget-...> (http://cfjmalawi.org/the-budget-process-20152016-pre-budget-consultations/) 2016/17 pre-budget consultations: <http://www.mbc.mw/index.php/radio-2/item/1819-ministry-of-fi...> (http://www.mbc.mw/index.php/radio-2/item/1819-ministry-of-finance-calls-for-decisive-priorities-on-budget-suggestions-input)

Comments: Researcher: Highly publicized through the media. The hope is to get these properly institutionalized through specific Budget Law and Budget Office of Parliament interfacing the two institutions along with key stakeholders including vulnerable groups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: We revised the score to "b". The evidence cited by researcher does not suggest that executive took concrete steps to include individuals and/or CSOs representing vulnerable parts of population.

127:

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: b. (67)

Sources: Budget Manual (2009) Constitution of the Republic of Malawi, section 184. <http://mw-nation.com/malawi-still-needs-donors-goodall/> (http://mw-nation.com/malawi-still-needs-donors-goodall/)

Comments: Researcher: The consultations cover the six topics i.e. Macroeconomic issues including projections and policy assumptions around Revenue forecasts, policies, and administration, Social spending policies, Deficit and debt levels, Public investment projects and Public services. See the article on the link highlighted and cited above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: Development Cooperation Strategy for Malawi (2014), http://www.finance.gov.mw/index.php/documents/doc_view/195-d... (http://www.finance.gov.mw/index.php/documents/doc_view/195-development-cooperation-strategy-for-malawi-2014-2018) Sector Working Groups Guideline Booklet, http://www.finance.gov.mw/index.php/documents/cat_view/48-ke... (http://www.finance.gov.mw/index.php/documents/cat_view/48-key-documents) Development Assistance Strategy (2006 - 2011) http://www.finance.gov.mw/index.php/documents/cat_view/48-ke... (http://www.finance.gov.mw/index.php/documents/cat_view/48-key-documents)

Comments: Researcher: At different levels these are available. However, this requires the public to remain highly organized and empowered to make the most of the various mechanisms. Over and above these Malawi has since also established a Managing for Development Results Community of Practice, geared at following up on the development cooperation actions undertaken by the public service towards development effectiveness and results, overseen by the Office of the President and Cabinet in close collaboration with the Ministry of Finance, Economic Planning and Development alongside all Ministries, Departments and Agencies in the steering committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Development Cooperation Strategy for Malawi (July, 2014).

Comments: Researcher: There is still a lot of room for improvement to operationalize and fully actualize the strategy beyond the inclusive partnership approach to engaging the civil society representatives and other non-state actors (private sector and academia). Real concrete actions during the actual national annual budget implementation are yet to be fully institutionalised.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: National Budget Consultations, the High Level Forum for Development Effectiveness through the implementation of the Development Cooperation Strategy as well as the recently launched Managing for Development Results Malawi Community of Practice (M-CoP).
http://www.finance.gov.mw/index.php/documents/doc_view/195-d... (http://www.finance.gov.mw/index.php/documents/doc_view/195-development-cooperation-strategy-for-malawi-2014-2018)

Comments: Researcher: There is still a lot of room to be covered to comprehensively improve, by beefing up on the Monitoring and Evaluation context (hence the underscored three of six elements i.e. Delivery of public services, Collection of revenue and Implementation of social spending, Implementation of public investment projects).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP revised the response to "d". The evidence cited shows that meetings with stakeholders are supposed to take place bi-annually. However, there was no evidence cited of a meeting held or a report published during FY 2016.

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

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: Budget Consultations; and High Level Forum for Development Effectiveness.

http://www.finance.gov.mw/index.php/documents/doc_view/195-d... (http://www.finance.gov.mw/index.php/documents/doc_view/195-development-cooperation-strategy-for-malawi-2014-2018)

Comments: Researcher: Some room existent for improvement and more comprehensive and timely access/sharing of preparatory engagement information/documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 the 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 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: Budget Consultations and the High Level Forum for Development Effectiveness.

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 the 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 the 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 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: Budget Consultations and Development Cooperation Group (High Level Forum for Development Effectiveness)

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: The Ministry of Finance, Economic Planning and Development's Budget Manual (2009) featuring the Annual Budget Calendar (page 28). The Development Cooperation Strategy (2014 - 2018) also highlights the dialogue mechanisms.
http://www.finance.gov.mw/index.php/documents/doc_view/195-d... (http://www.finance.gov.mw/index.php/documents/doc_view/195-development-cooperation-strategy-for-malawi-2014-2018)

Comments: Researcher: See links indicated in previous questions for the Budget Manual (and budget calendar), etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: After review, the response was changed from 'a' to 'b' as the budget calendar does not contain participation mechanisms. https://www.finance.gov.mw/index.php/documents/doc_view/81-b... (https://www.finance.gov.mw/index.php/documents/doc_view/81-budget-manual-november-2009)

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?

- a. (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.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Annual pre-Budget Consultations (see Budget Manual). Sector Working Group (SWG) meetings (see link for the SWGs Guideline Booklet), Development Cooperation Group (DCG) meetings. see the DCS on http://www.finance.gov.mw/index.php/documents/doc_view/195-d... (http://www.finance.gov.mw/index.php/documents/doc_view/195-development-cooperation-strategy-for-malawi-2014-2018)

Comments: Researcher: There is still a lot of room to improve the consistency and comprehensiveness of the sector level engagements

Peer Reviewer

Opinion: Agree with Comments

Comments: There is significant engagement at district, area and village level for sectors like health, education and agriculture.

Government Reviewer

Opinion: Agree

Researcher response: This is done. Of course there is always the desire to see these participation mechanisms become more institutionalized in law and a bit more comprehensive and robust; besides having the clarity in all of this get integrated into the budgets for all to see and appreciate.

IBP comment: Based on cross country consistency and in the absence of any evidence from a line ministry at national level, the score was revised from 'a' to 'd'.

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)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (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.
- c. (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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Periodic meetings with Parliamentary Committees (Budget and Finance Committee and the Public Accounts Committees) as well as the Parliamentary Cluster system, among others are held and most of them covered by the media. <https://malawi24.com/2017/01/17/parliamentary-committee-starts-maizegate-inquiry-today/>)

Comments: Researcher: Some of these are even covered live. Nonetheless, largely most of these hearing reports have not been published online nor made publicly available and accessible through other means.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response was changed from 'a' to 'c'. The evidence cited indicates that testimony was sought from invited individuals only.

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: <http://mwntation.com/loopholes-costing-government-revenue/> (<http://mwntation.com/loopholes-costing-government-revenue/>) <http://www.nyasatimes.com/budget-scrutiny-faces-huddles-mala...> (<http://www.nyasatimes.com/budget-scrutiny-faces-huddles-malawi-parliament-sends-back-officials-8-new-vehicles-presidential-motorcade/>) <https://zh-tw.facebook.com/abetterprosperousmalawi/posts/846...> (<https://zh-tw.facebook.com/abetterprosperousmalawi/posts/846732358698070>)

Comments: Researcher: Pre-budget Approval Parliamentary cluster committees, and specific Portfolio committee meetings with CSOs and MDAs held during prior to and after the budget sessions of Parliament usually focus on all the six topics (i.e. Macroeconomic issues, Revenue forecasts, policies, and administration, Social spending policies, Deficit and debt levels, Public investment projects, and Public services). See the highlighted links among others.

Peer Reviewer

Opinion: Agree with Comments

Comments: In practice, the focus of engagement with citizens is mostly 3, 5 and 6 above.

Government Reviewer

Opinion: Agree

Researcher response: This entails a bit of both, the Legislature seeking input both with the Ministry of Finance and MDAs; while on the other hand input is also sought during hearings and interfaces undertaken with the CSOs, largely on the demand-side perspectives of the same in support of strengthening the MPs budgetary engagement with the MDAs including the Ministry of Finance during the Budget Enacting stage.

IBP comment: We revised score from "a" to "d". There is no evidence that legislature invited public to testify on the most recent deliberations of the annual budget.

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: Budget and Finance Committee as well as the Public Accounts Committee Chair

Comments: Researcher: Pre-Budget approval Budget and Finance or Cluster Committee meetings.

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: Public Audit Act (2003), sections 18, 19 <http://allafrica.com/stories/201509240424.html>
(<http://allafrica.com/stories/201509240424.html>)

Comments: Researcher: Currently there is a three-fiscal years' audit reports backlog still being experienced, however the Auditor General's Office assured that they are done with almost all the reports up to the 2015/16FY which should be tabled in Parliament's next sitting in May, 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response was changed from 'c' to 'd', because the public hearings the evidence points to will only be held in 2017, which is after the research cut-off date of December 31st, 2016.

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: Public Audit Act (2003)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 the 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: Public Audit Act (2003)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Public Audit Act (2003)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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