

Open Budget Survey 2017

Questionnaire

Swaziland

January 2018

COUNTRY QUESTIONNAIRE: SWAZILAND

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: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Scores in this section refer to the Budget Outlook Paper. However, the Budget Outlook Paper is not technically a PBS. It is part of the Budget Call Circular. This is an internal document to guide discussions in Cabinet and is not disclosed to the public, as is normal for such a document. The Mid-Year Budget Review Statement is sometimes forward looking, and sometimes just covers activities in the current year. It is also sometimes published online, though not recently, and is theoretically free to the public as well as being widely broadcast on radio and in the newspaper.

Government Reviewer

Opinion: Agree

IBP comment: As noted by the peer reviewer, Swaziland produces several documents that contain information that would be expected to be found in the PBS. As these documents are not publicly available, it is difficult to determine their exact contents.

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: Financial Management and Audit Act 1967. Section 17(3) Public Finance Management Bill 2013

Comments: Researcher: The Pre Budget Statement is not publicly available. There is currently no law that obligates the government or the Ministry of Finance to make key budget documents Publicly available. The current law governing Public Finance is the Finance management and Audit Act of 1967. Fortunately a new Bill titled the Public Finance Management Bill of 2013 is currently under debate in parliament, and if adopted it has a provision under Section17(3), which obligates the Minister of Finance to publish the Fiscal Framework Paper on the official Government website one week before it is presented to parliament for consideration.

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: N/A

Comments: Researcher: The PBS is not Published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: Section 17 (2)(3)Public Finance Management Bill 2013

Comments: Researcher: The Pre Budget Statement is currently not available to the public. The PBS is called a Budget outlook Paper and is for internal use only. However if the Public Finance Management Bill 2013 is Enacted the PBS will be referred to as the Fiscal Framework Paper and shall be published on the official government website one week before it is presented to parliament. (The Fiscal Framework Paper shall be submitted to Parliament no later than 30 September of the Year Preceding the annual budget).

Peer Reviewer

Opinion: Agree with Comments

Comments: The score is correct. However, it is debatable if the Budget Outlook Paper should be considered as a PBS.

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: n/a

Comments: Researcher: The PBS is not published online and is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The PBS or Budget outlook Paper is not available to the public, but is produced for internal use.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: N/a

Comments: Researcher: the PBS/Outlook paper is produced for internal use only

Peer Reviewer

Opinion: Agree with Comments

Comments: Should clarify that this is the Budget Outlook Paper rather than the "PBS/Outlook paper" because these are not exactly the same document.

Government Reviewer

Opinion: Agree

IBP comment: As noted by the peer reviewer, Swaziland produces several documents that contain information that would be expected to be found in the PBS. As these documents are not publicly available, it is difficult to determine their exact contents. For the purposes of the OBS, the Budget Outlook Paper will be considered the PBS.

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: I consulted a Senior officer at the Budget Department under the Ministry of Finance

Sources: n/a

Comments: Researcher: The Ministry of Finance confirmed that the Budget Outlook Paper is produce for internal use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The Budget Outlook Paper

Sources: n/a

Comments: Researcher: The PBS (Budget Outlook Paper) is produced for internal use only

Peer Reviewer

Opinion: Agree with Comments

Comments: It is not clear that the Budget Outlook Paper is really a PBS. However, the OBI guidance is unclear on whether it should be included as such. In spirit the score is correct.

Government Reviewer

Opinion: Agree

IBP comment: As noted by the peer reviewer, Swaziland produces several documents that contain information that would be expected to be found in the PBS. As these documents are not publicly available, it is difficult to determine their exact contents. For the purposes of the OBS, the Budget Outlook Paper will be considered the PBS.

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: There Budget Outlook Paper is produced for internal use only and there is no citizens version of the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016-17

Sources: n/a

Comments: Researcher: n/a

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: 4 March 2016

Sources: Section 8(3) figure 8.1 of the Financial Accounting Procedures Manual 1993 Section 200(1) of the Constitution of the Kingdom of Swaziland

Comments: Researcher: Section 8(3) figure 8.1 of the Financial accounting procedures manual 1993 contains the budget timetable which shows each step in the budget cycle. According to the Budget Cycle the legislator approves the proposed estimates (EBP) in January each year. Section 200(1) of the constitution states the Minister of Finance must submit the Budget Estimates to legislature before or not later than sixty days after the commencement of each financial year. However in practice, the EBP, Budget Speech and Year End Report for the preceding fiscal year are submitted together on the same day to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

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

Answer: d.

Sources: <http://www.gov.sz/images/doc2016.pdf> (<http://www.gov.sz/images/doc2016.pdf>)

Comments: Researcher: The executive Budget Proposal in Swaziland comes in the form of Budget estimates and are accompanied by the Budget Speech. For the 2016/17 Fiscal Year the Budget Speech is available online while the Budget estimates are available only in hard copy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: The Budget estimates are not published online but is available on hard copy

Peer Reviewer

Opinion: Agree with Comments

Comments: Clarify that, in practice, the budget is EBP is published before the start of the financial year, usually in February or March. In 2016/17, the date of the budget speech was reportedly 4 March, 2016.

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: n/a

Sources: n/a

Comments: Researcher: The Budget Estimates are not published online, but available on hard copy

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: n/a

Sources: n/a

Comments: Researcher: The Budget Estimates for the 2016-17 Fiscal are available in hard copy. However the Budget Speech which is a supporting document is available on the official government website <http://www.gov.sz/images/doc2016.pdf> (<http://www.gov.sz/images/doc2016.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Earlier budgets have been published online at: http://www.gov.sz/index.php?option=com_content&view=article&...
(http://www.gov.sz/index.php?option=com_content&view=article&id=702&Itemid=574)

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: n/a

Comments: Researcher: The Budget Estimates are available on hard copy, while the Budget speech is available online but does not contain numerical data.

Peer Reviewer

Opinion: Agree with Comments

Comments: Correct for 2016/17, though some earlier estimates books are published as a PDF. None provide machine readable data.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Correct option is "c" since numerical data is not available in a machine readable format but the hardcopy is available for everyone.

IBP comment: Answer adjusted to C (NO), as the EBP is published in hard copy only, which is not machine readable.

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

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

Answer: b.

Sources: n/a

Comments: Researcher: The executive Budget Proposal in Swaziland comes in the form of Budget estimates and is available in hard copy.

Peer Reviewer

Opinion: Agree with Comments

Comments: It has been published online in some years, but not consistently.

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: n/a

Comments: Researcher: The Executive Budget Proposal is produced but is available in hard copy

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: The Government of The Kingdom of Swaziland Estimates for the years 1st April 2016 to 31st March 2019.

Sources: n/a

Comments: Researcher: n/a

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: n/a

Comments: Researcher: There is no citizens version of the Executive Budget Proposal

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: n/a

Comments: Researcher: n/a

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: 31 March 2016

Sources: Section 108 of the Constitution of the Kingdom of Swaziland.(Royal Assent of Bills) Section 200 of the constitution of the Kingdom of Swaziland(Appropriation Act)

Comments: Researcher: The Appropriation Act was Adopted by Legislature on the 31st of March 2016 and was sent for Royal Assent, However the exact date of Royal Assent could not be established when the Parliament was consulted.

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: Section 109 of the Constitution of the Kingdom of Swaziland Swaziland Government Gazette Extraordinary Mbabane Tuesday April 5th 2016 No 45

Comments: Researcher: The Appropriation Act is not publicly available as per the OBS standards but it is Published in hard copy on the Government Gazette (No 45 April 5th 2016) in accordance to section 109 of the constitution of the Kingdom of Swaziland.

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: Section 109, Constitution of the Kingdom of Swaziland. Swaziland Government Gazette Extraordinary No 45 , The Appropriation Act 2016

Comments: Researcher: The Appropriation Act 2016 is Published in the Government Gazette in accordance to section 109 of the constitution of the Kingdom of Swaziland, however it is not published online but is available on hard copy.

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: Swaziland Government Gazette extraordinary, Tuesday April 5th 2016 The constitution of the Kingdom of Swaziland Section 109.

Comments: Researcher: The Appropriation Act is published in the Government gazette in accordance to Section 109 of the Constitution of the Kingdom of Swaziland. However it is not published online but is made available in hard copy. (The date of Publication is 5 April 2016 as indicated in

the cover page of the government Gazette)

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: n/a

Comments: Researcher: The Appropriation Act is not published online, it is only available in hard copy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: d.

Sources: n/a

Comments: Researcher: The Enacted Budget (Appropriation Act 2016) is available in hard copy. It is not available in machine readable format.

Peer Reviewer

Opinion: Agree with Comments

Comments: The appropriation act contains numerical data - i.e. the budget allocation for recurrent and capital spending under each ministry or head of expenditure. However, this is not published electronically and is not available in machine readable format.

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: Section 200 of the Constitution of the Kingdom of Swaziland Section 109, constitution of the Kingdom of Swaziland. Swaziland Government Gazette Extraordinary Mbabane April 5th 2016 No 45

Comments: Researcher: The enacted budget (Appropriation Act) is produced in accordance to section 200 of the Constitution of the Kingdom of Swaziland. and is Published on the Government Gazette on hard copy like any other laws in the country as specified under section 109 of the Constitution of the Kingdom of Swaziland.

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: n/a

Comments: Researcher: The Appropriation Act is published in the Government gazette and is available in hard copy

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The Appropriation Act ,2016

Sources: Swaziland Government Gazette Extraordinary Vol LIV Mbabane, Tuesday April 5th , 2016 No 45.

Comments: Researcher: n/a

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: n/a

Comments: Researcher: There is no Citizens version of the enacted budget.

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: There are no laws so far that make a provision for Citizens Versions of Key Budget Documents

Comments: Researcher: There is no Citizens Budget in Swaziland

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: n/a

Comments: Researcher: There is no Citizens Budget or Citizen versions of the Key Budget Documents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: I consulted the Ministry of Finance Budget department and other stakeholders who are active in budget advocacy in the country

Sources: n/a

Comments: Researcher: There is no citizens Budget in Swaziland

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: No source

Comments: Researcher: There is no Citizens budget in Swaziland

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: No source

Comments: Researcher: There is not Citizens Budget

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: no source

Comments: Researcher: The is no Citizens Budget in Swaziland

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: no source

Comments: Researcher: There is no Citizens Budget in Swaziland

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: There is no Citizens Budget, and there is also no Citizens Budget for any of the Key Budget Documents

Sources: There are no laws in Swaziland that provide for Citizens Budget or Citizen Version of key budget documents

Comments: Researcher: no comment

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: FY 2015-16 and 2016-17

Sources: n/a

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: There is currently no law that obligates the Ministry of Finance to make In year reports publicly available.

Comments: Researcher: The in year reports are not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Sources: n/a

Comments: Researcher: The in year reports are not Published

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: n/a

Sources: n/a

Comments: Researcher: The in year reports are not published

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: n/a

Sources: n/a

Comments: Researcher: n/a

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: d.

Sources: n/a

Comments: Researcher: n/a

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: d.

Sources: n/a

Comments: Researcher: They are not produced at all

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In the past, each ministry would produce quarterly reports for Parliament on performance, which includes financial information. The recommended score is (b) though the reviewer should confirm this with the Ministry of Finance.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: C, monthly expenditure reports are produced by the different departments and ministries and submitted to the relevant sectoral officer within the Budget department. These reports are not shared with the public.

Researcher response: Status was confirmed through consultations with the Ministry of Finance. The Ministry of Finance does not produce consolidated In-Year Reports.

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: The Ministry of Finance was consulted

Sources: The Ministry of Finance was consulted

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: In the past, each ministry would produce quarterly reports for Parliament on performance, which includes financial information. It is recommended that the reviewer confirms this with the Ministry of Finance and requests the name of the report. Until then, the score has been left as 'n/a'.

Government Reviewer

Opinion: Agree

Researcher response: Status was confirmed through consultations with the Ministry of Finance. The Ministry of Finance does not produce consolidated In-Year Reports.

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016-17

Sources: <https://www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259> (https://www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259)

Comments: Researcher: The MYR for 2016-17 Fiscal Year is not published online but was presented by the Ministry of Finance in Parliament on 09/11/2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259 (http://www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259)

Comments: Researcher: The Mid Year Review for the 2016/17 Fiscal Year was produced but not published online

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: <https://www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259> (https://www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259)

Comments: Researcher: The MYR for the 2016/17 Fiscal year is produced but not published online

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: www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259 (http://www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259)

Comments: Researcher: The MYR for the 2016/17 Fiscal year is produced but not published not published online

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259 (http://www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259)

Comments: Researcher: The MYR for the 2016/2017 fiscal year was produced but not published online

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The MYR for the 2016/17 fiscal year was produced but not published

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: c.

Sources: n/a

Comments: Researcher: when the ministry of finance was consulted, it was gathered that the Mid Year Review is produce every two years due to resource constrains. unfortunately in the budget year under review (2015/2016) the Mid Year review was not produced, However it was produced for the 2014/2015 fiscal year and is expected to be produced for the current 2016/17 fiscal year

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: As noted, the Government has produced a mid-year budget review statement in 2016/17, but not in 2015/16. Question 1 notes the year under review as being 2016/17 and information has been provided accordingly. Therefore, the score should be (b). However, it should be noted that the MYR in Swaziland is not produced each year and provides only limited information. The MYR is sometimes published online, but in 2016/17 was released to the media and broadcast on radio with no report provided on the Government website itself.

Government Reviewer

Opinion: Agree

Researcher response: I agree with the peer reviewer. Answer changed to B -- the 2016/17 MYR was available in hard copy only, and was not available online.

IBP comment: The response has been adjusted to C, internal use, to ensure comparability across countries. There is no evidence of the document being broadly available in hard copy.

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: I browsed though the government website and also consulted the ministry of Finance to confirm whether the document was produced or not. the Swazi Observer News Paper also published an article about the MYR which was used as a source.

Sources: www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259 (http://www.pressreader.com/swaziland/swazi-observer/20161110/281496455856259)

Comments: Researcher: The Mid Year Review is produce every two years. The (2016/17) Mid Year review is produced but not yet published online.

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: THE KINGDOM OF SWAZILAND MID-YEAR BUDGET REVIEW REPORT 2016/17 PRESENTED BY MARTIN G. DLAMINI MINISTER OF FINANCE TO THE PARLIAMENT OF THE KINGDOM OF SWAZILAND ON 09 NOVEMBER, 2016

Sources: n/a

Comments: Researcher: The Mid year review for the 2016/2017 fiscal year is produced but not published online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: There is no citizens version of the MYR

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: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: The comments should include relevant sections from the relevant financial management legislation for the preparation of the Annual Report by the Treasury - this is referred to in the 2011 Audit Report as section 18 of the Financial Management and Audit Act of 1967 and should be confirmed by the reviewer.

Government Reviewer

Opinion: Agree

Researcher response: I agree with the peer reviewer's comment.

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: n/a

Comments: Researcher: the Year End report is not publicly available as per the OBS requirements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: The Year End report is not publicly available as per the OBS requirements, however it is still produced and published on hard copy

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The Year End Report is not published on line as per the OBS standards, however it is still produced and published on hard copy. The date of publication could not be established.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The Year End Report is not published on in, but is available in hard copy

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The Year End Report is not published on line, but is available on hard copy

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The Year end Report is produced and is only available in hard copy

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Sources: n/a

Comments: Researcher: The Year End Report is produced, but it is only available in hard copy

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Treasury Annual Report for the Financial Year ended 31st March 2015

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: There is no citizens version of the Treasury Report

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: section 207 of the Constitution of the Kingdom of Swaziland Section 15 (3) of the Audit Act No 4 of 2015

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Section 207 (5) of the Constitution of the Kingdom of Swaziland Financial Management and Audit Act no 18 1967 (Part III)

Comments: Researcher: Part III of the Financial management Act was repealed in 2005. This was the section that had provisions for Duties of Auditor-General, Annual certificates and reports of Auditor-General, Powers of Auditor-General. However the Auditor Generals Report is produced in accordance to section 207(5) of the Constitution of the kingdom of Swaziland.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Audit Report is submitted to Parliament by the Auditor General (legally through the Minister of Finance, but in practice this is done directly) around the time of the Budget Speech. The document is then posted on the Government website. The legal provisions referred to in the Public Financial Management and Audit Act were transferred to the amended Audit Act.

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: 7 March 2016

Sources: no source
Comments: Researcher: no comment

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: The following code "javascript:alert(document.lastModified)" was added into the same browser address bar as <http://www.gov.sz/images/auditor2015.pdf> (<http://www.gov.sz/images/auditor2015.pdf>) , and then type enter.) to determine the date of Publication. basically (<http://www.gov.sz/images/auditor2015.pdf>javascript:alert(doc...
(<http://www.gov.sz/images/auditor2015.pdf>javascript:alert(document.lastModified))

Sources: n/a

Comments: Researcher: A javascript tool was used to determine the date of online publication of the Audit Report

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: <http://www.gov.sz/images/auditor2015.pdf> (<http://www.gov.sz/images/auditor2015.pdf>)

Sources: n/a

Comments: Researcher: The Auditor Generals Report is published in the official government website www.gov.sz (<http://www.gov.sz>)

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: c.

Sources: n/a

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: e.

Sources: n/a

Comments: Researcher: The Audit report is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: the Audit report is publicly available

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: Report of the Auditor General for the Financial Year Ended 31st March 2015

Sources: Section 207(5) of the constitution of the Kingdom of Swaziland

Comments: Researcher: n/a

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: n/a

Comments: Researcher: There is no citizens version of the Auditor Generals Report.

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: www.gov.sz (<http://www.gov.sz>) www.centralbank.org.sz (<http://www.centralbank.org.sz>)

Comments: Researcher: Fiscal information is published in official Government website as well as in the website of the Central bank of Swaziland.

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: The Central Bank website www.centralbank.org.sz (<http://www.centralbank.org.sz>)

Comments: Researcher: On the Central Bank website revenue and expenditure data for the current fiscal year be not downloaded as a consolidated file (or set of files).

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: www.centralbank.org.sz (<http://www.centralbank.org.sz>)

Comments: Researcher: Consolidated revenue and expenditure data cannot be downloaded for multiple years in consistent formats.

Peer Reviewer

Opinion: Agree with Comments

Comments: Information cannot be downloaded in a machine-readable format. However, the Central Bank of Swaziland publishes quarterly and annual reports with information on aggregate revenues and expenditures in a comparable format. The Government also has a portal on its website for accessing some aggregated data, though the description of the data is not complete - for example, it does not show if the figures are estimates or actual outturns.

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: www.centralbank.org.sz (<http://www.centralbank.org.sz>)

Comments: Researcher: Consolidated revenue and expenditure data cannot be downloaded for multiple years in consistent formats.

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: The current law governing the Public Finance Management System is the Financial Management and Audit Act No:14 of 1967. Audit Act of 2005 and the Constitution of the Kingdom of Swaziland

Comments: Researcher: These laws do not clearly provide for transparency of the budget process and public availability of Key Budget documents. However a new Bill is awaiting approval by legislature. the Public Finance Management Bill will replace the outdated Financial Management Act of 1967. This law has clear provisions for transparency.it (<http://transparency.it>) obligates the Minister of Finance to ensure timely publication of key budget documents on the government website.

Peer Reviewer

Opinion: Agree

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: b.

Sources: N/A

Peer Reviewer

Opinion: Not Qualified

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: d.

Sources: The Government of the Kingdom of Swaziland, Estimates for the Years from 1st April 2016 to 31st March 2019. Pages 19 to 152

Comments: Researcher: The Document is not available online but is available on hard copy. The expenditures for the budget year are Presented by Ministry then further broken down into departments within the ministry.

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP is not available to the public under the Open Budget Survey methodology. The score is correct by default. However, the EBP is available in hard copy. This sets out expenditure plans by administrative unit. Appropriated expenditures are assigned to a 'head' which is typically a ministry, but may also be a department or other body. Within this there are specific budget line items under 'transfers' or 'subventions' that are allocated to semi-autonomous agencies and other institutions. Whether the EBP covers all expenditure in this manner is not clear. There are 'below-the-line' expenditures managed by the Central Transport Authority 'off-budget'. Head 60 is also a special reserve held by the Ministry of Finance for a range of spending needs, similar though not exactly the same as a budget reserve.

Government Reviewer

Opinion: Agree

Researcher response: OBS methodology states that if a document is not publicly available, then questions on that document should be answered D.

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

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

Answer: b.

Sources: The government of the Kingdom of Swaziland, Estimated for the Years from 1st April 2016 to 31st March 2019.

Comments: Researcher: The Document is not available online but is available in hard copy, the expenditures are presented by functional classification.

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP is presented in administrative and economic classifications only for the recurrent budget. For the capital budget, projects are also grouped by sector/function.

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: The Government of the Kingdom of Swaziland Estimates from the Years from 1st April 2016 to 31st March 2019.

Comments: Researcher: The document is not available online, but available in hard copy. This document presents expenditures for the budget year by functional classification, however the functional classification is not compatible with international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: b.

Sources: The Government of the Kingdom of Swaziland from the Years from 1st April 2016 to 31st March 2019

Comments: Researcher: Executive's Budget Proposal is available on hard copy and not online.

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP is not available to the public under the Open Budget Survey methodology. The score is correct by default. However, the EBP is available in hard copy. The EBP breaks down each head of expenditure into several economic expenditure categories. A summary of these categories is also presented at the beginning of the budget estimates book.

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: The Government of the Kingdom of Swaziland Estimates form the years from 1st April 2016 to 31st March 2019

Comments: Researcher: The document is only available in hard copy, expenditures for the Budget year are presented by economic classification, however the economic classification is not compatible with international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The Government of the Kingdom of Swaziland Estimates from 1st April 2016 to 31 March 2019

Comments: Researcher: The document is available in hard copy, It presents expenditures for individual programs for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The Government of the Kingdom of Swaziland, Estimates from 1st April 2016 to 31 st March 2019.

Comments: Researcher: The document is only available on hard copy. However multi-year expenditure estimates are presented by all three expenditure classifications.

Peer Reviewer

Opinion: Agree with Comments

Comments: The functional classification is only used for the capital budget.

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: d.

Sources: The Government of the Kingdom of Swaziland Estimates fro 1 April 2016 to 31 st March 2019

Comments: Researcher: The document is only available on hard copy, however the expenditure estimates are presented for a multi-year period 2016 to 2019 by program.

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: d.

Sources: The Government of the Kingdom of Swaziland . Estimates fro 1st April 2016 to 31st March 2019, page 4

Comments: Researcher: The document is only available on hard copy, however it does present the individual sources of tax revenue such as income tax, taxes on goods and services and taxes on property for the budget year.

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: d.

Sources: The Government of the Kingdom of Swaziland, estimates from 1st April 2016 to 31st March 2016, page 4.

Comments: Researcher: The document is only available in hard copy. However it does present the individual sources of non-tax revenue property income fees and fines and Educational loan repayment for the budget year.

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: b.

Sources: The Government of the Kingdom of Swaziland, Estimates from 1st April 2016 to 31st March 2019 page 4

Comments: Researcher: The document is not available online but is available only on hard copy, revenue estimates are presented by category such as tax and non-tax for a multi-year period (2016/17, 2017/18, and 2018/19)

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: d.

Sources: The Government of the Kingdom of Swaziland Estimates for the Years from 1st April to 31st March 2019, page 4 and pages 11 - 16.

Comments: Researcher: The document is available only on hard copy, the estimates for individual sources of revenue are presented for a multi-year period until the 2018/19 fiscal year.

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: d.

Sources: The Government of the Kingdom of Swaziland, Estimates for the years from 1st April 2016 to 31st March 2019.

Peer Reviewer

Opinion: Agree with Comments

Comments: The budget is not available online, but is produced as a hard copy which presents some basic, aggregate information on the forecast interest and debt payments. This is recorded under Head 01, and is not always disaggregated in copies made available to the general public. It is useful to note that all new external loans require authorization from Parliament through a dedicated loan bill. This provides a degree of public oversight and scrutiny over loan terms.

Government Reviewer

Opinion: Agree

IBP comment: As the EBP is not publicly available, the correct answer is D.

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

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

Answer: d.

Sources: The Government of the kingdom of Swaziland Estimates for the years from 1st April 2016 to 31st March 2019 page 3 Budget speech 2016 page 13

Comments: Researcher: The EBP is not publicly available. The Budget Estimates and the Budget Speech do not present detailed information related to the composition of the total debt outstanding at the end of the budget year. The Budget speech only highlights the total public debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: .

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: d.

Sources: Budget Speech 2016 presented by Martin G Dlamini the Minister of Finance to the Parliament of the Kingdom of Swaziland 4th March 2016, page 8

Comments: Researcher: The Budget Speech presents information on real GDP growth as well as inflation rate. however it excludes some of the core information required. The detailed estimates are in hard copy only and so "d" is chosen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Some of the core elements (GDP, inflation, etc) are highlighted in the Budget Speech but the assumptions on the macroeconomic forecasts of expenditure are not mentioned.

Researcher response: Since the EBP is not publicly available, OBS methodology states that the answer to this question must be D. To be considered publicly available, the EBP must be published on a government website before the publication deadline.

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: The EBP is not publicly available. The EBP and supporting documents do not present this information

Comments: Researcher: The Budget Estimates or the Budget Speech does not present the impact of different macroeconomic assumptions on the budget

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: d.

Sources: the Government of the Kingdom of Swaziland for the the years from 1st April 2016 to 31 March 2019 Budget Speech 2016

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP is not published online and the score is correct. However, the Budget Speech typically includes some information on the impact of new spending decisions.

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: d.

Sources: The Government of the Kingdom of Swaziland Estimates for the Years from 1st April 2016 to 31st March 2019 Budget Speech 2016

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP is not published online and the score is correct. However the Budget Speech does include some information on how new policy proposals affect tax revenues, though this information is not complete or systematic.

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: d.

Sources: The Government of the Kingdom of Swaziland, Estimates for the years from 1st April 2016 to 31st March 2019 pages 5, 19-152

Comments: Researcher: The document is on hard copy, therefore, not publicly available. However expenditures for the year preceding the budget year 2015/16 are presented by Administrative, economic and functional expenditure classifications.

Peer Reviewer

Opinion: Agree with Comments

Comments: Only the capital budget in the EBP is presented using a functional classification.

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: d.

Sources: The Kingdom of Swaziland Estimates for the years from 1st April 2016 to 31st March 2019. pages 19 to 152

Comments: Researcher: The document is on hard copy, therefore, not publicly available. However, programs accounting for all expenditures are presented under each Ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: The Government of the Kingdom of Swaziland for the years from 1st April to 31st March 2019, pages 19- 152

Comments: Researcher: The Document is only available on hard copy, however expenditure estimates for the previous Fiscal year 2015/16 have not been updated from the original enacted levels.

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: d.

Sources: The Government of the Kingdom of Swaziland for the years from 1st April 2016 to 31st March 2019 pages 19-152

Comments: Researcher: The document is only available on hard copy, however estimates of expenditure for more than one year prior to the budget year (2014/15 and 2015/16) are presented by administrative, functional and economic classifications.

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: The Government of the Kingdom of Swaziland Estimates for the years from 1st April 2016 to 31st March 2019 pages 19-152

Comments: Researcher: The Document is only available on hard copy, however expenditures for individual programs are presented for more than one year preceding the budget year, from 2014/15 fiscal year

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: the government of the Kingdom of Swaziland Estimates for the years from 1st April 2016 to 31st March 2019 pages 19 -152

Comments: Researcher: The Document is only available on hard copy, however the 2014/2015 Fiscal Year is the most recent year that reflect actual outcomes.

Peer Reviewer

Opinion: Agree

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: b.

Sources: The Government of the Kingdom of Swaziland Estimates from 1st April 2016 to 31st March 2019, pages 4, 11 and 12

Comments: Researcher: The Document is not available online, however it is available on hard copy it presents revenue by category (such as tax and non-tax) for the year preceding the budget year (2015/2016 Fiscal Year).

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: d.

Sources: The Government of the Kingdom of Swaziland Estimates for the years from 1st April 2016 to 31st March 2019, pages 11 -16

Comments: Researcher: The document is not available online but is in hard copy, however it presents individual sources of revenue for the 2015/16 fiscal year preceding the current budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

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

Answer: b.

Sources: The Government of the Kingdom of Swaziland Estimates for the Years from 1st April 2016 to 31st March 2019. pages 4 , 11 -16

Comments: Researcher: The Budget estimates are not available online but are available on hard copy. however the original estimates of revenue for the 2015/16 Fiscal Year have not yet been updated to reflect actual outcomes of revenue.

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: b.

Sources: The Government of the Kingdom of Swaziland Estimates for the Years from 1st April 2016 to 31st March 2019, page 4

Comments: Researcher: The document is only available on hard copy, however the document presents revenue estimates by category (such as tax and non-tax) from 2014/15 Fiscal Year

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: The Government of the Kingdom of Swaziland Estimates for the years from 1st April 2016 to 31st March 2019 pages 11 to 16

Comments: Researcher: The Document is only available on hard copy, however the document presents individual sources of revenue for more than one year prior to the budget year (2014/15).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: the Government of the Kingdom of Swaziland Estimates for the years from 1st April 2016 to 31st March 2019, pages 11-16

Comments: Researcher: The document is available on hard copy, 2014/15 Fiscal Year is the most recent year which all revenues reflect actual outcomes.

Peer Reviewer

Opinion: Agree

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: d.

Sources: Budget Speech 2016 prested by Martin G. Dlamini the Minister of finance to the Parliament of the Kingdom of Swaziland. 4th March 2016. page 13 The Government of the Kingdom of Swaziland Estimates for the years from 1st April 2016 to 31st March 2019 pages 3, and 20

Comments: Researcher: The budget speech presents the total public debt, however in the Budget estimates information is presented, but it excludes some core elements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The Government of the Kingdom of Swaziland Estimates for the years from 1st April 2016 to 31st March 2019 pages 3 and 20

Comments: Researcher: The document is available only in hard copy, however the most recent year that reflects actual outcomes is the 2014/15 fiscal year.

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: d.

Sources: The Government of the Kingdom of Swaziland Estimates for the years from 1st April 201 to 31st March 2019.

Comments: Researcher: The document is available on hard copy and information related to extra-budgetary funds is not presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

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

Answer: b.

Sources: The Government of the Kingdom of Swaziland Estimates for the Years from 1st April 2016 to 31st March 2019

Comments: Researcher: The document is available in hard copy, central government finances are not presented on a consolidated basis.

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

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

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

Answer: d.**Sources:** the Government of the Kingdom of Swaziland Estimates for the Years from 1st April 2016 to 31st March 2019**Comments:** Researcher: the document is only available in hard copy**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The budget is not published. However, estimates of all intergovernmental transfers are presented under Head 24, but a narrative discussion is not included.**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:** n/a**Comments:** Researcher: The document is only available in hard copy, however the Executive's Budget Proposal or any supporting budget documentation does not present alternative displays of expenditures such as by gender, by age, by income, or by region.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

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

Answer: d.

Sources: The Government of the Kingdom of Swaziland Estimates for the years from 1st April 2016 to 31st March 2019

Comments: Researcher: The budget estimates are available in hard copy and transfers to government corporations are presented.

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: d.

Sources: n/a

Comments: Researcher: The document is only available in hard copy. Information related to quasi-fiscal activities is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The document is only available in hard copy. Neither the Budget estimates or the budget speech present information related to financial assets of the country.

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: n/a

Comments: Researcher: The budget estimates and the budget speech do not present information related to non financial assets

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: d.

Sources: n/a

Comments: Researcher: The document is only available in hard copy. The Budget Speech and the Budget Estimates do not present estimates of expenditure arrears.

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: n/a

Comments: Researcher: The document is only available in hard copy. The Budget speech and the budget estimates do not present information related to contingent liabilities.

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: n/a

Comments: Researcher: Information related to future liabilities and the sustainability of finances over the longer term is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The Government of the Kingdom of Swaziland Estimates for the years fro 1st April 2016 to 31st March 2019

Comments: Researcher: Estimates of the sources of donor assistance are not presented.

Peer Reviewer

Opinion: Agree with Comments

Comments: The budget is not published, so the score is correct. However, the capital budget does include some information about donor-funded projects (financial support only) disaggregated by donor. This does not extend to in-kind support.

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: n/a

Comments: Researcher: The document is only available in hard copy. Information related to tax expenditures is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: Estimates of earmarked revenues are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Speech 2016 page 14

Comments: Researcher: The Budget speech highlights how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented. However, the EBP package is only available in hard copy, and thus "d" is chosen.

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: d.

Sources: n/a

Comments: Researcher: Information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Non financial data on inputs to be acquired are not presented.

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: d.

Sources: n/a

Comments: Researcher: Non financial data on results are not presented.

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: d.

Sources: n/a

Comments: Researcher: Performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

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: d.**Sources:** n/a**Comments:** Researcher: Estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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: d.**Sources:** n/a**Comments:** Researcher: A timetable is not issued to the public.**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: n/a

Comments: Researcher: The PBS is not available to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: n/a

Comments: Researcher: The PBS is not available to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: n/a

Comments: Researcher: The PBS is not available to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.

- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The PBS is not available to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: n/a

Comments: Researcher: The PBS is not available to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The Appropriation Act 2016, Swaziland Government Gazette Extraordinary, Mbabane Tuesday April 5th 2016 No 45

Comments: Researcher: The Appropriation Act of 2016 is available on hard copy, and does not present expenditure estimates by any expenditure classification.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Appropriation Act is available only in hard copy, and presents expenditure estimates only by administrative and economic classification (the latter being split only between recurrent and capital allocations).

Government Reviewer

Opinion: Agree

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 Appropriation Act 2016, Swaziland Government Gazette Extraordinary, Mbabane Tuesday April 5th 2016 No 45
Comments: Researcher: The document is available only in hard copy and does not present expenditure estimates by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 Appropriation Act 2016, Swaziland Government Gazette Extraordinary, Mbabane Tuesday April 5th 2016 No 45.
Comments: Researcher: The document is available only on hard copy, and does not present revenue estimates at all.

Peer Reviewer

Opinion: Agree with Comments

Comments: Revenue raising powers are managed through different legislation - such as the Income Tax Order.

Government Reviewer

Opinion: Agree

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 Appropriation Act 2016, Swaziland Government Gazette Extraordinary, Mbabane Tuesday April 5th 2016 No 45
Comments: Researcher: The document is available only on hard copy. The Enacted Budget does not present individual sources of revenue.

Peer Reviewer

Opinion: Agree with Comments

Comments: Revenue raising powers are approved through different legislation, including the Income Tax Order.

Government Reviewer

Opinion: Agree

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 Appropriation Act 2016, Swaziland Government Gazette Extraordinary, Mbabane Tuesday April 5th 2016 No 45

Comments: Researcher: The document is available in hard copy, no information relating to government borrowing and debt are presented.

Peer Reviewer

Opinion: Agree with Comments

Comments: Powers to raise debts are managed through different legislation. External loans have a separate loan bill for each loan.

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: There is no Citizens Budget.

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: n/a

Comments: Researcher: There is no Citizens Budget

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: n/a

Comments: Researcher: There is no citizens budget

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: n/a

Comments: Researcher: No citizens versions of any of the budget documents is 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: n/a

Comments: Researcher: The in year reports are not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The IYR is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: n/a

Comments: Researcher: The IYR is not publicly available.

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: n/a

Comments: Researcher: In year Reports are not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: In Year Reports are not Publicly available

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: n/a

Comments: Researcher: the In Year Reports are not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: In Year Reports are not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.

- d. (0) No, information related to composition of total actual debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The In Year Reports are not available to the public

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: n/a

Comments: Researcher: The document is not available since there is no Mid Year Review statement for the 2015/16 and for 2016/17 FY

Peer Reviewer

Opinion: Agree with Comments

Comments: Reports in the media suggest that there was a MYR statement in 2016/17, but this is not published online only in the media.

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: The Mid-Year Review 2016-2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: The Mid-Year Review 2016-2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: The Mid-Year Review 2016-2017 is not publicly available.

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: n/a

Comments: Researcher: The Mid-Year Review 2016-2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: n/a

Comments: Researcher: The Mid-Year Review 2016-2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: The Mid-Year Review 2016-2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

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

Answer: d.

Sources: n/a

Comments: Researcher: The Mid-Year Review 2016-2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

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

Answer: d.

Sources: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: n/a

Comments: Researcher: The Year-End Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: n/a

Comments: Researcher: the document is not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Report of the Auditor General for the Financial Year Ended 31st March 2015

Comments: Researcher: the Audit Report presents the overall Financial Audit of Government Ministries and Departments. However other audits were made but are not available to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: The Auditor General's Report for the Year ended 31st March 2015, page 1

Comments: Researcher: The Office of the Auditor General Audits all government revenue collection, proper expenditure authorization, in terms of the Appropriation Act, Capital Projects Expenditures. However, reports on the performance of budgets of the Swazi National Treasury and the Kings Office are laid before the Board of Trustees, because their laws direct so.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

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: Report of the Auditor General for the Financial Year Ended 31st March 2015 page 11-13

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Trading accounts such as the Central Transport Authority, are discussed in the Audit Report but it is not possible to assess the full coverage of the audit because the full extent of extra budgetary funds is not known to the reviewer.

Government Reviewer

Opinion: Agree

IBP comment: For cross-country comparison purposes, this question is answered D.

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: a. (100)

Sources: Report of the Auditor General for the Financial Year Ended 31st March 2015, pages 1-29

Comments: Researcher: The Audit Report has no Executive Summary

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Audit Report has a certificate from the Auditor General summarizing her opinion and key issues, though this is not a full executive summary.

Government Reviewer

Opinion: Agree

Researcher response: After further discussion with IBP, we have concluded that the Audit Report does have a section that can qualify as an executive summary.

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: The Report of the Auditor General for the Year ended 31st March 2015

Comments: Researcher: the executive does not report on steps it has taken to address audit findings

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Report of the Auditor General for the Financial Year Ended 31st March 2015

Comments: Researcher: neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations

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: There is no specific law. I consulted the Auditor Generals office as well as the Ministry of Finance.

Comments: Researcher: There is no recognised Independent Fiscal Institution in the country

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: N/A

Comments: Researcher: There is no IFI in the country

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Comments: Researcher: There is no IFI in the country

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: There is no IFI in the country

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: there is not clear provision in the law, however I consulted the Assistant clerk at table during an interview which took place in parliament, we discussed the role of legislature during the preparation of the annual budget.

Comments: Researcher: The Finance committee debates the proposed budget with reference to the National Development strategy and also looks at the governments priority areas.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: To ensure country comparison and consistency, this response has been changed to D. The question is about the discussion in the legislature around the PBS, not the EBP as the comments refer to.

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: d.

Sources: I consulted the Finance Committee Clerk to established dates when the key budget documents were submitted to parliament. With the help of the library manager we went through records from both houses of parliament and obtained the relevant information.

Comments: Researcher: The exact date could not be established. However according to the Finance committee clerk, the Budget Estimates (EBP) are usually received (by the Finance Committee) a week before the budget speech is delivered in parliament. It was observed that three budget documents (Budget estimates, Year End Report and Audit Report) are tabled in parliament on the same day the budget speech is delivered. For the current 2016-17 fiscal year the date was 4 March 2016.

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: I consulted the Finance Committee Clerk, who together with the Library manager assisted with the required dates, we went through registers from both Houses of Parliament. (This took place in the parliament of the Kingdom of Swaziland)

Comments: Researcher: The House of Assembly Adopted the Budget Estimates on 18 March 2016 and Senate on 31 March 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: There is currently no specific law with this provision. I consulted the Ministry of Finance Budget department an email was sent with some of the relevant questions and they responded to the questions.(the email is attached below). I also consulted the Assistant clerk at table during an interview which took place in parliament, we discussed the role of legislature during the preparation of the annual budget .

Comments: Researcher: The current Financial Management and Audit Act and the Constitution are not specific about this, hence there is no clear provision in law that gives power to legislature to make amendments to the budget estimates or any other budget documents, However in practice the legislature (Finance Committee) does make amendments to the budget estimates when necessary.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Article 111 (a) (ii) of the Constitution states that the legislature may reduce the level appropriation but not increase it.

Government Reviewer

Opinion: Agree

Researcher response: I disagree find below the section which the reviewer has cited 111. Except with the consent of the Cabinet signified by the Prime Minister or the Minister responsible for Finance, NEITHER chamber of Parliament shall — (a) proceed upon any bill including an amendment to a bill that in the opinion of the person presiding makes provision for any of the following — (i) the imposition of taxation or the alteration of taxation otherwise than by reduction; (ii) the imposition of any charge upon the Consolidated Fund or other public funds of Swaziland or the alteration of any such charge otherwise than by reduction;

IBP comment: For cross-country comparison, this question is changed to C. The Constitution allows the Parliament to reduce taxes or reduce charges upon the Consolidated Fund.

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: Section 111 and 112 of the Constitution of the Kingdom of Swaziland

Comments: Researcher: It was gathered from the Ministry of Finance that amendments were made to the most recent EBP by legislature , However there seems to be no public record of the amendments.

Peer Reviewer

Opinion: Not Qualified

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: There is not clear provision in the law that compels the Finance Committee or Legislature as a whole to publish a report with findings and recommendations prior to the budget being adopted, however I consulted the Assistant clerk at table during an interview which took place in parliament, we discussed the role of legislature during the preparation of the annual budget, we also tried to established the exact law that gives power to legislature to amend budget documents.

Comments: Researcher: During the last budget approval process the finance committee did examine the Executive's Budget Proposal, but the committee did not publish a report with findings and recommendations prior to the budget being adopted.

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: There is not clear provision in the law that compels the sector Committees or Legislature as a whole to publish reports with findings and recommendations prior to the budget being adopted, however I consulted the Assistant clerk at table during an interview which took place in parliament, we discussed the role of legislature during the preparation of the annual budget, we also tried to established the exact law that gives power to legislature to amend budget documents.

Comments: Researcher: In practice the sector committees in parliament usually examine the Executive's Budget Proposal, However they do not publish reports with findings and recommendations prior to the budget being adopted.

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: There is not clear provision in the law that compels the sector Committees or Legislature as a whole to publish reports with findings and recommendations prior to the budget being adopted, however I consulted the Assistant clerk at table during an interview which took place in parliament, we discussed the role of legislature during the preparation of the annual budget, we also tried to established the exact law that gives power to legislature to amend budget documents.

Comments: Researcher: The Finance committee examined in-year implementation of the annual budget, but it did not publish any report with findings and recommendations. In practice, Ministries submit quarterly performance reports and sectional committees also submit mid-term sectional reports to the Finance Committee.

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: this is not specified in the Current Financia Management and Audit Act, The Ministry of Finance was consulted via email, the relevant questions were sent and they were responded to accordingly.

Comments: Researcher: The current Financial Management and Audit Act is no explicit on theis, however in practice the Ministry of Finance obtains approval from the legislature prior to shifting funds between Ministries

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Article 199 of the Constitution requires spending to be authorized by an appropriation or supplementary estimate approved by Parliament. The appropriations are set by head of expenditure, which is at the ministry or department level, and split between recurrent and capital allocations. The Government is not permitted to spend beyond these limits without first going back to the legislature. Reallocations within these high-level totals can be made with the authorization of the Ministry of Finance.

Government Reviewer

Opinion: Agree

IBP comment: This response has been changed to A based on the reviewer comment and the government ´s response to the researcher via email, in which they refereed to the Public Finance and Management Act.

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: b. (67)

Sources: Section 201 of the Constitution of the Kingdom of Swaziland makes a provision for supplementary estimates of the budget. I consulted the Ministry of Finance as well as the legislature.

Comments: Researcher: The Ministry of Finance usually requests approval from the legislature prior to spending excess revenues. In practice a supplementary budget is usually submitted and approved by legislature, Section 201 of the Constitution of the Kingdom of Swaziland makes a provision for supplementary estimates of the budget; a supplementary budget is required to reflect the changes that have occurred not to seek approval before they occur. However the current Financial Management and Audit Act of 1967 is not clear on this.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Constitution does not allow spending above the level of the appropriation set by Parliament.

Government Reviewer

Opinion: Agree

IBP comment: Based on the text of article 201 of the Constitution and the explanation provided by the researcher, this response has been adjusted from D to B. Article 201 requires a supplementary act, but it does not require it to be prior to the executive spending the funds.

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: b. (67)

Sources: This provision is not clearly specified in the law. A senior officer in the Budget Department was consulted via email. (attached). relevant questions were sent and they were responded to, we further had a brief meeting to discuss his responses.

Comments: Researcher: This provision is not clearly specified in the law but it has been done in the past where the Ministry of Finance had to seek approval from legislature to reduce spending below enacted levels (based on an email exchange with a Ministry representative: "It is not clearly specified in the law but it has been done in the past and we had to seek approval from legislature.")

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The Constitution only limits spending above the ceilings set by the appropriation act, not below it. In practice the Ministry of Finance can restrict spending by issuing warrants below the level of the budget. The extent that this power is used in practice is less clear. The Constitution (article 199) stipulates that no money may be spent from the consolidated fund without appropriation by Parliament. There are specific provisions for exceeding the limits during budget execution through a supplementary estimate and supplementary appropriation bill (article 201). This includes the contingencies fund (article 203). That this is the extent of guidance in the Constitution with the details laid out in the PFM Act (until very recently the amended 1967 Act). This law requires spending to be warranted by the Minister of Finance (Article 4(1)) and the process is set out further in the financial regulations and manuals. The reviewer is correct in saying that the law does not explicitly give powers to reduce spending without parliamentary approval. The implicit reading suggests that, while spending above the level of the appropriation is restricted and requires authorization from Parliament, the Minister of Finance has the power to issue warrants below the level of the appropriation without seeking authority from Parliament. In the past, the Government has issued warrants below the level of the appropriated budget (including supplementary provisions). This is shown cumulatively for all spending items on p.20-21 of the Audit Report for 2015 (quotes below for recurrent and capital spending). The main audit analysis is on the difference between released (warranted) expenditure as compared to actual, rather than between the budget estimates and actual expenditures. There is probably some dialogue on these issues with Parliament (most likely through the Budget or Accounts committees). However, I do not think it is the case that Parliament pre-authorizes restrictions in the budget through the warranting process. Nor do I think that the law requires this. It is of course subject to interpretation, as is often the case with Anglophone law, but the precedent seems to be set. There may also be new rules in the new PFM Act that was passed this year. Audit Report's discussion of recurrent expenditures: "The overall released funds during the financial year amounted to E13,703,383,934.00 whilst the actual expenditure amounted to E13,230,356,213.17, resulting to an overall under expenditure of E473,027,720.83, which was 3.5%." And the same for

capital expenditures: "The Fuel and Energy and the Manufacturing and Mining Sectors in the Ministry of Natural Resources overspent the released funds by E34,159,387.60 which is 310% and E19,118,044.63 which is 8% respectively. The Education Sector overspent the released funds by E133,540,609.66 which is 9.1%. This indicates that reconciliations were not performed by the Ministries concerned and budgetary controls were not effective in the accounting system."

Government Reviewer

Opinion: Agree

IBP comment: Given the reviewer comments and the evidence provided by the researcher, this response is confirmed as B.

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: d.

Sources: Section 15 (3) of the Audit Act of 2005. Section 207 (5) of the Constitution of the Kingdom of Swaziland. Section 209 of the Constitution of the Kingdom of Swaziland an assistant clerk at table was consulted, an interview was conducted in parliament where we had a brief discussion about the relevant laws and processes regarding the annual budget

Comments: Researcher: section 207(5) of the Constitution make provisions for the submission of the Auditor General's report through the Minister of Finance. Section 209 provides for the establishment of the Public Accounts Committee as well as the Finance committee which their functions are specified by Standing orders of the House of Assembly (Yet to receive from parliament). It was however gathered that in practice the report of the Auditor General is not examined by any committee but is debated by the entire house of Assembly after its has been tabled by the Minister of Finance. The Public Accounts Committee then follows up on the irregularities reflected by the report and conducts its own investigations.

Peer Reviewer

Opinion: Not Qualified

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: b.

Sources: Section 207(2) of the Constitution of the Kingdom of Swaziland. section 4 and 5 of the Audit Act 2005

Comments: Researcher: Section 207(2) of the Constitution of the Kingdom of Swaziland and section 4 of the Audit Act 2005 states that the auditor general shall be appointed by the King acting on the advice of the Minister responsible for Finance after recommendation by the Civil Service commission. However in practice the Civil Service Commission recommends the candidate (usually a Senior officer due for promotion) to the Minister of Finance and He/she is appointed, the legislator and the executive have little influence on the appointment of the Auditor General.

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: Section 6 of the Financial management and Audit Act 1967 Section 158(5) of the Constitution of the Kingdom of Swaziland Section 207 (9) of the Constitution of the Kingdom of Swaziland

Comments: Researcher: According to section 207 (9) of the constitution, the Auditor General maybe removed from office on the same grounds and in the same manner as a Judge. As provided for in section 158 of the Constitution, the King with the advice from an ad hoc committee (made up of Minister of Justice, Chairman of Civil Service Commission and the President of the Law Society of Swaziland) shall act on the Advice of this commission. Therefore the Ad hoc Committee according to section 158(4) of the constitution has the right to recommend to the King whether or not the Auditor General is to be removed from office.

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: The Audit Act of 2005 Section 22 (i) I also consulted the Auditor General's Office. First an email was sent with the relevant questions followed by a brief meeting with the Auditor General to discuss some of the responses. The meeting was held at the office of the Auditor General.

Comments: Researcher: According to the Audit Act of 2005 Section 22 (i), "The Auditor General shall annually prepare an estimate of the sums that will be required to be provided by Parliament for the payment of the salaries, allowances and expenses of his Office during the next Financial Year. However according to the Auditor General's office efforts to implement this section of the Audit Act has proved futile. In practice the Public Budget Committee of the Ministry of Finance determines the budget of the Auditor Generals Office.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

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: Section 9(3) and Section 13 (3) of the 2005 Audit Act Section 207(7) of the Constitution of the Kingdom of Swaziland Section 13 (3) of the Audit Act 2005. The Report of the Auditor General for the Year ended 1st March 2015. The Auditor Generals Office was consulted

Comments: Researcher: The Auditor General's Office has the discretion in law to undertake Audits it may wish to. Section 207(7) of the Constitution makes it clear that the office is to be independent and not subject to the direction or control of any person or authority. Section Section 9(3) of the Audit Act states that the Auditor General may at his discretion determine the nature and extent of the audit to be carried out and request the details

and statements of account which he considers necessary. And Section 13(3) of the Audit Act also states that the Auditor General may, whenever he considers it to be in the public interest, or upon receipt of a complaint, investigate, audit and report on the accounts and financial statements of any statutory body or any other institution in control of public funds.

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: d.

Sources: Page 8 of the Report of the Auditor General for the financial year ended 31st March 2015 Section 23 of the Audit Act 2005 The Office of the Auditor General was consulted, First an email (Attached) was sent with the relevant questions, followed by a brief meeting with the Auditor General where the responses were discussed, the meeting took place at the Auditor Generals Office

Comments: Researcher: Section 23 of the Audit Act on provides for the auditing of the receipts and disbursements of the Office of the Auditor General. However In practice the Office of the Auditor General is assessed Annually by the African Organisation of Supreme Audit Institutions for English Speaking Countries (AFROSAI – E) on behalf of the International Organisation of Supreme Audit Institution (INTOSAI) where the Swaziland Government through the Auditor General's Office is affiliated. INTOSAI is the International Supervisory Body over 192 Countries Supreme Audit Institutions including the Office of the Auditor General, Swaziland. AFROSAI is a Regional Body that executes all the Programmes to the English Speaking SAIs as directed by INTOSAI to the English Speaking SAIS. These include the ICBF (Institutional Capacity Building Framework), The ICBF comprise five domains viz; 1. Independence and Legal Framework, 2. Organisation and Management, 3 Human Resources,4. Audit Standards and Methodology and 5. Communication and Stakeholder Management. AFROSAI – E then assesses the office of the Auditor General on the implementation of the ICBF Programme. a Financial Audit of the Office is further performed annually by an independent company. However the audit reports are not published and are not available to the public

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: The Office of the Auditor General was consulted.

Comments: Researcher: The Auditor General or Senior Staff Member always participate during the PAC deliberations of the Audit Report and or the drafting of the Public Accounts Committee recommendations report provide expert advice. In addition Auditors on the spot are always called upon to give testimony on the findings related to the Audit Report.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: There is no Law that provides for public participation in the budget formulation process. The Ministry of Finance confirmed this. I worked closely with the Ministry of Finance Budget department, in this section an email with the relevant questions was sent and it was responded to accordingly.

Comments: Researcher: There is no law in the country that provides for public participation during the annual budget formulation, therefore the government or the the ministry of Finance has no obligation to have participation mechanisms in place for public participation.

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: There is no Law that provides for public participation in the budget formulation process. I worked closely with the Ministry of Finance Budget department, for this section an email with the relevant questions was sent and it was responded to accordingly.

Comments: Researcher: The executive does not have any participation mechanisms through which the public can provide input during the formulation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: d.

Sources: There is no law that obligates the executive to use participation mechanisms through which the public can provide input during the formulation of the annual budget.

Comments: Researcher: The executive does not have mechanisms through which the public can provide input during the formulation of the annual budget.

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: d.

Sources: The Ministry of Finance was consulted.

Comments: Researcher: The executive does not use public participation mechanisms during the budget implementation stage.

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: There is no clear law that compels the executive to do so. The Ministry of Finance was consulted via email, I also consulted the Director of an Organisation that represent Civil Society Organisations in the Country.

Comments: Researcher: There is no clear indication that the executive takes concrete steps to receive input from individuals from and/or organisations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

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: There is no clear legislation that compels the executive to engage citizens during implementation of the annual budget. I consulted the Ministry of Finance as well as Civil Society representative .

Comments: Researcher: There is no clear legislation that compels the executive to engage citizens during implementation of the annual budget. However the Minister recently delivered the Mid Year Review statement which covered all the topics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: d.

Sources: There is no clear legislation that compels the executive to engage citizens during implementation of the annual budget.

Comments: Researcher: There is no clear legislation that compels the executive to engage citizens during implementation of the annual budget. There is no citizens participation during the implementation of the annual budget. However the Minister recently delivered the Mid Year Review statement which covered all the topics.

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: There is no law that provides for citizens participation in the budget process, I consulted the Ministry of Finance Budget Department and they confirmed this.

Comments: Researcher: The executive has no mechanisms in place for public participation during the budget process

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: There is no law that provides for citizen participation during the budget process.

Comments: Researcher: The executive does not provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: There is no law, I consulted the Ministry of Finance Budget Department and they confirmed this.

Comments: Researcher: There are no participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The Ministry of Finance Budget Department was consulted.

Comments: Researcher: No ministry uses participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

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: d.

Sources: An interview was conducted with the assistant clerk at table, the questions revolved around identifying the relevant laws specify the role of the legislature in the annual budget process as well as assessing whether or not the public uses participation mechanisms to get input from the public.

Comments: Researcher: The legislature does not 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: An interview was conducted with the assistant clerk at table, the questions revolved around identifying the relevant laws specify the role of the legislature in the annual budget process as well as assessing whether or not the public uses participation mechanisms to get input from the public.

Comments: Researcher: The legislature does not use public participation mechanisms during the budget implementation and approval stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Consultations with legislature was done through an oral interview with an assistant clerk at table, the meeting was held at the parliament and the interview revolved around identifying relevant laws governing the role of the legislature in the budget proces as well as public engagement during the budget process.

Comments: Researcher: The legislature does not provide feed back nor does it engage the public during the national budget process.

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: Consultations with legislature was done through an oral interview with an assistant clerk at table, the meeting was held at the parliament and the interview revolved around identifying relevant laws governing the role of the legislature in the budget process as well as public engagement

during the budget process.

Comments: Researcher: The legislature does not hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: The Auditor General's Office was consulted. An email with the relevant questions was sent and it was responded to accordingly. This was then followed by a brief meeting to discuss the responses provided. The questions revolved around the independence of the SAI and identifying the public participation mechanism used to engage the public.

Comments: Researcher: The SAI does not maintain a formal mechanism in this regard. However, in the event of information through whistle blowing, maintaining a risk register for the issues for inclusion in its Audit Programme, also issues from Public out that touches on the National Budget.

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: The Auditor General's Office was consulted. An email with the relevant questions was sent and it was responded to accordingly. This was then followed by a brief meeting to discuss the responses provided. The questions revolved around the independence of the SAI and identifying the public participation mechanism used to engage the public.

Comments: Researcher: The SAI does not maintain a formal mechanism and does not provide the public with feedback. However, in the event of information through whistle blowing, maintaining a risk register for the issues for inclusion in its Audit Programme, also issues from Public out that touches on the National Budget.

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: The Auditor General's office was consulted, an email was sent with the relevant questions and it was responded to accordingly, this was followed by a brief meeting where the responses were discussed, the meeting was held in the Auditor General's Office.

Comments: Researcher: There is no provision in the law that obligates the SAI to maintain formal mechanisms through which the public can contribute to audit investigations as respondents or witnesses. However, in the event of information through whistle blowing, maintaining a risk register for the issues for inclusion in its Audit Programme, also issues from Public out that touches on the National Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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