

Open Budget Survey 2017

Questionnaire

Zambia

January 2018

COUNTRY QUESTIONNAIRE: ZAMBIA

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: 2017

Sources: N/A

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Pre-Budget Statement for 2017 is the 2017-19 MTEF / 2017 Green Book, which has not been published on the Ministry of Finance's website. <https://zambiadailynation.com/2016/10/19/2017-budget-present...> (<https://zambiadailynation.com/2016/10/19/2017-budget-presented-nov-11/>) <https://www.facebook.com/EmbassyOfTheRepublicOfZambia/posts/...> (<https://www.facebook.com/EmbassyOfTheRepublicOfZambia/posts/1178151402228858>)

Comments: Researcher: Not released on time

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: I do agree with the score because the Green Paper was not produced for the 2017 budget. However, I wish to clarify that Zambia produces the Green Paper which is a pre-budget document containing the macro and fiscal performance including assumptions supporting the future projections. It is also used as a basis for public consultations. This is produced at least four months before the beginning of the financial year and at least one month before presenting the budget estimates to Parliament. The year 2016 was unique because of the General elections that took place in August.

IBP comment: .

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: Not available online by reporting time

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Zambia produces a Pre budget Statement in form of the Green Paper which contains the Macroeconomic forecast, revenue and expenditure policies prepared on a three year rolling MTEF that guide the detailed estimates. This usually published between July and August, (in isolated cases September) and at least one month before the presentation of the budget.

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: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a

Comments: The Green Paper is a consultative document aid at encouraging public participation in budget process and contains the macroeconomic forecasts, revenue and expenditure policies and priorities anchoring the upcoming budget and an annex containing multi-year revenue and expenditure projections.

IBP comment: The Pre-Budget Statement for FY 2017 was not published on a government website, and thus this question was answered with "n/a," per guidelines.

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: Not available by reporting time

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a

Comments: <http://www.mof.gov.zm/index.php/mtef/viewcategory/14-medium-...> (<http://www.mof.gov.zm/index.php/mtef/viewcategory/14-medium-term-expenditure-framework>). the link provided will show examples of the Green Papers produced for the previous years.

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: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: the data is published in PDF format and in machine readable format upon request.

IBP comment: As the Pre-Budget Statement for FY 2017 was not published on a government website, this question was answered with "n/a," per guidelines. As noted by the government reviewer, past versions of the PBS have been published in PDF format only.

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: d.

Sources: n/a

Comments: Researcher: The document was not produced at all.

Peer Reviewer

Opinion: Agree with Comments

Comments: The text indicates that the source of the information (that the document was produced for internal use) should be given. Such info is not given.

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The document is publicly available every time it is produced

Researcher response: Based on further discussions with the Ministry of Finance, I have confirmed that the PBS was not produced at all. Answer changed to D.

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

Answer: The Green Book is produced by the Ministry of Finance but has not been published for the 2017 fiscal year.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: It is correct that the Green Paper for 2017 was not produced but the previous years was produced.

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: 2017-2019 MTEF / 2017 Green Book

Sources: n/a

Comments: Researcher: Not available by reporting time

Peer Reviewer

Opinion: Agree with Comments

Comments: The quoted publications cannot be found on the ministry of finance website

Government Reviewer

Opinion: Agree with Comments

Comments: Green Paper

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

a. Yes

b. No

Answer: b.

Sources: No citizens budget for this document

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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 2017

Sources: <http://www.mof.gov.zm/> (<http://www.mof.gov.zm/>) and <http://www.parliament.gov.zm/publications/yellow-book> (<http://www.parliament.gov.zm/publications/yellow-book>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: 11 November 2016

Sources: see: <https://www.lusakatimes.com/2016/11/11/mutati-unveils-k64-5-...> (<https://www.lusakatimes.com/2016/11/11/mutati-unveils-k64-5-billion-2017-budget-increases-pay-tax-threshold-excise-duty-airtime/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: because of the General elections, the budget was presented on 11th November, 2016. However, the Constitution states "The Minister responsible for finance shall prepare and lay before the National Assembly in each financial year, not later than ninety days before the commencement of the next financial year, estimates of revenue and expenditure for the Republic". In a year where a general election is held, the Minister responsible for finance shall cause to be prepared and laid before the National Assembly, within ninety days of the swearing in of the President, estimates of revenue and expenditure for the Republic for the next financial year."

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: d.

Sources: The link for the 2017 EBP did not work on the Ministry of Finance's website as of 31 December 2016.

Comments: Researcher: The EBP was not yet available online at the OBS 2017 cut-off date of 31 December 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The budget proposal becomes available to the Public once the Hon. Minister responsible for Finance presents to Parliament

IBP comment: Answer choice D confirmed. While the link to the 2017 Yellow Book did appear on the Ministry of Finance website in December 2016, it would return an error when a download was attempted. This was the case through the OBS 2017 cut-off date of 31 December 2016, and is still the case many months later.

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: Not available online by reporting time

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a

Comments: The budget proposal is made public in line with the Constitutional provisions relating to the day of Budget presentation.

IBP comment: Answer "n/a" is correct here, per OBS guideline, as the EBP was not published. While the link to the 2017 Yellow Book did appear on the Ministry of Finance website in December 2016, it would return an error when a download was attempted. This was the case through the OBS 2017 cut-off date of 31 December 2016, and is still the case many months later.

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: According to the ministry, the annual presentation is done in the month of October, which has been the case for the past few years consistently. due to elections in August 2016 there was a delay

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: "a" for an ordinary year and "c" in an election year

Comments: the dates or time frames within which the proposed budget should be presented to Parliament is linked to the day of publication and the Constitution provides the dates in both an election and ordinary year.

IBP comment: Answer "n/a" is correct here, per OBS guideline, as the EBP was not published. While the link to the 2017 Yellow Book did appear on the Ministry of Finance website in December 2016, it would return an error when a download was attempted. This was the case through the OBS 2017 cut-off date of 31 December 2016, and is still the case many months later.

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: <http://www.mofnp.gov.zm/index.php/budgetdata/viewcategory/17...> (<http://www.mofnp.gov.zm/index.php/budgetdata/viewcategory/17-budget-yellow-book>) and <http://www.mofnp.gov.zm/index.php/budgetdata/viewcategory/15...> (<http://www.mofnp.gov.zm/index.php/budgetdata/viewcategory/15-budget-speeches>)

Sources: The link for the 2017 EBP did not work on the Ministry of Finance's website as of 31 December 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The National Assembly website also provides information relating to the proposed budget

IBP comment: While the link to the 2017 Yellow Book did appear on the Ministry of Finance website in December 2016, it would return an error when a download was attempted. This was the case through the OBS 2017 cut-off date of 31 December 2016, and is still the case many months later.

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

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

Answer: d.

Sources: Not machine readable according to the Ministry of Finance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: yes it is not available in machine readable format but the proposal is published

IBP comment: Answer choice D confirmed, per OBS methodology. While the link to the 2017 Yellow Book did appear on the Ministry of Finance website in December 2016, it would return an error when a download was attempted. This was the case through the OBS 2017 cut-off date of 31 December 2016, and is still the case many months later.

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: As of the research cut-off (31 December 2016) for the Open Budget Survey 2017, the EBP for FY 2017 was not publicly available. The link was present on the Ministry of Finance's website, however it delivered error messages when the download was attempted.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A budget document for 2107 is now available. (checked this 19 June 2017 on the Ministry of Finance Website) If the document on the MF website is the EBP, the answer should therefore be a. "...available online to the public too late...". However there exists the possibility that the document referred to above is the Enacted Budget. In that case the researchers answer (c. Produced for internal purposes only) would seem to be correct

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The proposal was published (see budget speech) on both the Ministry of Finance and National Assembly websites. Hard copies were also published and can be accessed from the Government printing department.

IBP comment: Answer choice C (produced for internal use only) confirmed. While the link to the 2017 Yellow Book did appear on the Ministry of Finance website in December 2016, it would return an error when a download was attempted. This was the case through the OBS 2017 cut-off date of 31 December 2016, and is still the case many months later. The budget speech alone does not qualify as the EBP -- it requires the Yellow Book to be considered the EBP.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: 2017 Budget Address and 2017 Yellow Book

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Zambia produces a Citizens budget

IBP comment: A publicly available citizens version of the EBP was not available for the 2017 EBP.

EB-1 a: 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

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

Answer: 24 December 2015

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: b. (67)

Sources: The 2016 budget was enacted on 24 December 2015 and was published on 4 February 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: 4 February 2016

Sources: Date posted online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Date the document was uploaded, per javascript code. See: <http://www.parliament.gov.zm/sites/default/files/documents/a...>
(<http://www.parliament.gov.zm/sites/default/files/documents/acts/Appropriation%20Act%20No.23%20of%202015.pdf>)

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://www.parliament.gov.zm/sites/default/files/documents/a...>
(<http://www.parliament.gov.zm/sites/default/files/documents/acts/Appropriation%20Act%20No.23%20of%202015.pdf>)

Sources: n/a

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: c.

Sources: PDF only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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: e.

Sources: The Appropriations Act for FY 2016 was published on time on a government website, and thus is publicly available.

Comments: Researcher: n/a

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

Answer: Appropriation Act, 2015

Sources: 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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 2017

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to these questions in the Open Budget Survey.

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 these 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: b.

Sources: The Citizens Budget for 2017 was published before the cutoff date of 31 December 2016, but was not posted on the Ministry of Finance's website. Hard copies and soft copies (via the PMRC website) were published, however this does not qualify as being publicly available.

Comments: Researcher: See: <http://www.manic.co.zm/2017-citizen-budget-launched/> (<http://www.manic.co.zm/2017-citizen-budget-launched/>) and <http://www.pmrzambia.com/2017-citizens-budget/> (<http://www.pmrzambia.com/2017-citizens-budget/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The 2017 Citizens budget was produced and disseminated to stakeholders.

Researcher response: As the CB was not published on the website of the government agency that produces it, it is not considered publicly available. Answer choice B confirmed.

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: n/a

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: It was produced

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: 12 November 2016

Sources: See: <http://www.manic.co.zm/2017-citizen-budget-launched/> (<http://www.manic.co.zm/2017-citizen-budget-launched/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The exact date for producing the Citizens Budget is not exactly specified in any legislation but the target is to have it ready at the time the enacted budget or proposed budget is ready.

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: Media reports

Sources: See: <http://www.manic.co.zm/2017-citizen-budget-launched/> (<http://www.manic.co.zm/2017-citizen-budget-launched/>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: I agree only to the extent that we do not have a specified date. The target as earlier alluded is to have it ready at the time the budgets are presented or enacted.

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: The Citizens Budget for 2017 was not posted on the Ministry of Finance's website. It was posted on the PMRC's website: <http://www.pmrzambia.com/2017-citizens-budget/> (<http://www.pmrzambia.com/2017-citizens-budget/>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: the hard copy CB was circulated/ disseminated

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: 2017 Citizens' Budget

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 2017 Citizen's Budget

Comments: the name of the Citizens budget is aligned to the budget fiscal year.

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: In the past the Citizens Budget has corresponded to the Executive's Budget Proposal.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 and FY 2016

Sources: Q4 2015 Q1 2016 Q2 2016 Q3 2016

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: c. (33)

Sources: Ministry of finance <http://www.mof.gov.zm/index.php/publicfinancialmanagement>
(<http://www.mof.gov.zm/index.php/publicfinancialmanagement>)

Comments: Researcher: The IYRs are available more than one month after the period covered:
<http://www.mof.gov.zm/index.php/publicfinancialmanagement> (<http://www.mof.gov.zm/index.php/publicfinancialmanagement>) However, there are often problems downloading the reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: Q3 2016: 21 November 2016

Sources: Q2 2016: 2 September 2016 Q1 2016: 17 May 2016 Q4 2015: 16 March 2016

Comments: Researcher: see: <http://www.mof.gov.zm/index.php/publicfinancialmanagement/vi...>
(<http://www.mof.gov.zm/index.php/publicfinancialmanagement/viewcategory/71-quarterly-budget-execution-reports>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: Date is indicated when it was posted online

Sources: Ministry of Finance site

Comments: Researcher: Ministry of Finance sites contain dates for posting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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

Answer: <http://www.mof.gov.zm/index.php/publicfinancialmanagement/vi...>
(<http://www.mof.gov.zm/index.php/publicfinancialmanagement/viewcategory/71-quarterly-budget-execution-reports>)

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: c.

Sources: Ministry of Finance iNformation

Comments: Researcher: the documents are produced but when published on the site, there are challenges downloading

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: e.

Sources: Ministry of Finance site <http://www.mof.gov.zm/index.php/publicfinancialmanagement/viewcategory/71-quarterly-budget-execution-reports>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

Answer: N/A

Sources: N/A

Comments: Researcher: appearing on <http://www.mof.gov.zm/index.php/publicfinancialmanagement/vi...>
(<http://www.mof.gov.zm/index.php/publicfinancialmanagement/viewcategory/63-fy-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: 2016 EXPENDITURE BY HEAD Q3 FMS ONLY 2016 EXPENDITURE BY HEAD Q3 IFMIS ONLY

Sources: <http://www.mof.gov.zm/index.php/publicfinancialmanagement/vi...>

(<http://www.mof.gov.zm/index.php/publicfinancialmanagement/viewcategory/71-quarterly-budget-execution-reports>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: b.

Sources: No citizens version

Comments: Researcher: there are no citizens' version of any of the financial reports

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: 2016

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Mid-Year Review for FY 2016 was published too late to be considered publicly available. It was published online on 11 October 2016, which is more than three months after the midpoint of the fiscal year. Its publication was delayed by elections.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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: 11 October 2016

Sources: Ministry of Finance

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Date of posting indicated online

Sources: Ministry of Finance site

Comments: Researcher: pn/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: <http://www.mof.gov.zm/index.php/economicdata/summary/68-mid-...> (<http://www.mof.gov.zm/index.php/economicdata/summary/68-mid-year-economic-review/14986-2016-mid-year-economic-review>)

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: c.

Sources: Produced in PDF only
Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: a.

Sources: The Mid-Year Review for FY 2016 was published too late to be considered publicly available. It was published online on 11 October 2016, which is more than three months after the midpoint of the fiscal year. Its publication was delayed by elections.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: 2016 Mid-Year Economic Review

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: No citizens version

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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: 2015

Sources: Ministry of Finance data portal <http://zambiamf.africadata.org/en/ResourceCenter/annual-reports>
([//zambiamf.africadata.org/en/ResourceCenter/annual-reports](http://zambiamf.africadata.org/en/ResourceCenter/annual-reports))

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The link to the Year-End Report for FY 2015 appears online, but was not working as of 31 December 2016.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Ministry of Finance Information

Sources: Ministry of Finance indicated it is in the process of being consolidated for publication

Comments: Researcher: Not publicly available at reporting time

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: <http://www.mof.gov.zm/index.php/economicdata/summary/59-annual-economic-reports/11377-2015-economic-report> (http://www.mof.gov.zm/index.php/economicdata/summary/59-annual-economic-reports/11377-2015-economic-report)

Sources: The link to the Year-End Report for FY 2015 appears online, but was not working as of 31 December 2016.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Ministry of Finance information

Comments: Researcher: Not publicly available at reporting time

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: c.

Sources: The link to the 2015 Annual Economic Report appears online, but was not working as of 31 December 2016. There is no link for the 2015 Annual Financial Report.

Comments: Researcher: Not publicly available at reporting time

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: Not publicly available at reporting time

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: 2015 Annual Economic Report and 2015 Annual Financial Report

Sources: Ministry of Finance information

Comments: Researcher: Not publicly available at reporting time

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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

- a. Yes
- b. No

Answer: b.

Sources: Ministry of Finance
Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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 2015

Sources: n/a
Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: The Audit Report for FY 2015 was published on 14 October 2016, which is less than 12 months but more than 6 months after the end of the budget year.
Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: 14 October 2016

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: Office of the Auditor General officers

Sources: <http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf>
(<http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf>
(<http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf>)

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: PDF only

Comments: Researcher: Not machine readable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Produced annually

Comments: Researcher: as above

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

Answer: REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE REPUBLIC For the Financial Year Ended 31 December, 2015

Sources: <http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015...>
(<http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: b.

Sources: no citizens version

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: <http://zambiamf.africadata.org/en/ResourceCenter> (<http://zambiamf.africadata.org/en/ResourceCenter>)

Comments: Researcher: <http://zambiamf.africadata.org/en/ResourceCenter> (<http://zambiamf.africadata.org/en/ResourceCenter>) is a Ministry of Finance portal. The Parliament website (<http://www.parliament.gov.zm/> (<http://www.parliament.gov.zm/>)) publishes elements of the budget proposal, as submitted to the Parliament, as well as the Appropriations Act.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: a.

Sources: documents available for each year on the portal

Peer Reviewer

Opinion: Agree with Comments

Comments: The whole dataset concerning the budget for the current year cannot be downloaded but an extensive amount of data can be downloaded so the answer "Yes" is considered correct. The researcher does NOT give the link to the database. if the earlier quoted link is used, it appears that this link has been hijacked by some company selling website addresses. If one goes through the MF website and the data portal it works. The better choice for a starting point and overview over data available might be <http://zambiamf.opendataforafrica.org/zimnugb> (<http://zambiamf.opendataforafrica.org/zimnugb>)

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: a.

Sources: Options available on the portal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: a.

Sources: options available on the <http://zambiamf.africadata.org/en/ResourceCenter> (<http://zambiamf.africadata.org/en/ResourceCenter>)

Peer Reviewer

Opinion: Agree with Comments

Comments: As mentioned before this link seems not to work because it is hijacked.

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Updated link: <http://zambiamf.opendataforafrica.org/> (<http://zambiamf.opendataforafrica.org/>)

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: Parliament, Auditor Generals office, Public Finance Act <http://www.parliament.gov.zm/node/5225> (<http://www.parliament.gov.zm/node/5225>), <http://www.parliament.gov.zm/node/5227> (<http://www.parliament.gov.zm/node/5227>)

Comments: Researcher: Public Finance Act and Amended Constitution. Public Audit Act and the State Audit Commission Act <http://www.parliament.gov.zm/node/5225> (<http://www.parliament.gov.zm/node/5225>),

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Media reports and Parliament.

Comments: Researcher: Access to Information still a Bill, Planning and Budgeting Bill still in draft form

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

Answer: d.

Sources: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer**Opinion:** Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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 Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Executive's Budget Proposal for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Pre-Budget Statement for FY 2017 is not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Pre-Budget Statement for FY 2017 is not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Pre-Budget Statement for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Pre-Budget Statement for FY 2017 is not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Pre-Budget Statement for FY 2017 is not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: c. (33)

Sources: The Enacted Budget only presents expenditure estimates by administrative classification. See:

<http://www.parliament.gov.zm/sites/default/files/documents/a...>

(<http://www.parliament.gov.zm/sites/default/files/documents/acts/Appropriation%20Act%20No.23%20of%202015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: a. (100)

Sources: <http://www.parliament.gov.zm/sites/default/files/documents/a...>

(<http://www.parliament.gov.zm/sites/default/files/documents/acts/Appropriation%20Act%20No.23%20of%202015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: <http://www.parliament.gov.zm/sites/default/files/documents/a...>
(<http://www.parliament.gov.zm/sites/default/files/documents/acts/Appropriation%20Act%20No.23%20of%202015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: <http://www.parliament.gov.zm/sites/default/files/documents/a...>
(<http://www.parliament.gov.zm/sites/default/files/documents/acts/Appropriation%20Act%20No.23%20of%202015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: c. (33)

Sources: <http://www.parliament.gov.zm/sites/default/files/documents/a...>
(<http://www.parliament.gov.zm/sites/default/files/documents/acts/Appropriation%20Act%20No.23%20of%202015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Citizens Budget for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Citizens Budget for FY 2017 is not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: there are no engagements by the executive or mechanisms apart from the structures of participation in submissions(DDCC, etc) which is not used by the executive for this purpose

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Citizens Budget for FY 2017 is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: c. (33)

Sources: <http://zambiamf.africadata.org/en/ResourceCenter> (<http://zambiamf.africadata.org/en/ResourceCenter>), [http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/...](http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/) (<http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/viewcategory/63-fy-2016>)

Comments: Researcher: As above

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The ministry of finance website presents quarterly information by only one of the three expenditure classifications (administrative)

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

Researcher response: Answer adjusted to C. IYRs only present actual expenditures by one classification (by Head, aka administrative classification).

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: [http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/...](http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/) (<http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/viewcategory/63-fy-2016>)

Comments: Researcher: relevant information is contained

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in

the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: a. (100)

Sources: [http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/...](http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/)
(<http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/viewcategory/63-fy-2016>)

Comments: Researcher: Comparisons o budget figure and reported expenditure are included

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: [http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/...](http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/)
(<http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/summary/94-q3-2016/15237-2016-expenditure-by-head-q3-fms-only>)
[http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/...](http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/)
(<http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/summary/94-q3-2016/15236-2016-expenditure-by-head-q3-ifmis-only>)

Comments: Researcher: IYR only include expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: [http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/...](http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/)
(<http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/viewcategory/63-fy-2016>)
Comments: Researcher: IYRs only cover expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: [http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/...](http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/)
(<http://www.mofnp.gov.zm/index.php/publicfinancialmanagement/viewcategory/63-fy-2016>)
Comments: Researcher: IYRs only cover expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: <http://www.mofnp.gov.zm/index.php/publicdebt/viewcategory/82...> (<http://www.mofnp.gov.zm/index.php/publicdebt/viewcategory/82-fy-2016>)
Comments: Researcher: Other relevant information on debt was not contained in Annual or Quarterly Debt Reports

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: <http://www.mofnp.gov.zm/index.php/publicdebt/viewcategory/82...> (<http://www.mofnp.gov.zm/index.php/publicdebt/viewcategory/82-fy-2016>)

Comments: Researcher: Most information on debt is not explicitly contained in the debt reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Mid-Year Review for FY 2016 was published too late to be considered publicly available. It's publication was delayed because of elections.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Mid-Year Review for FY 2016 was published too late to be considered publicly available. It's publication was delayed because of elections.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Mid-Year Review for FY 2016 was published too late to be considered publicly available. It's publication was delayed because of elections.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: The Mid-Year Review for FY 2016 was published too late to be considered publicly available. It's publication was delayed because of elections.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Mid-Year Review for FY 2016 was published too late to be considered publicly available. It's publication was delayed because of elections.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Mid-Year Review for FY 2016 was published too late to be considered publicly available. It's publication was delayed because of elections.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Mid-Year Review for FY 2016 was published too late to be considered publicly available. It's publication was delayed because of elections.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: The Mid-Year Review for FY 2016 was published too late to be considered publicly available. It's publication was delayed because of elections.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in

the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

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

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Comments: Researcher: As above

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Comments: Researcher: As above

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: b.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Comments: Researcher: as above

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

89: Does the Year-End Report present individual sources of revenue?

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

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Comments: Researcher: As above

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Comments: Researcher: as above

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in

the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: b.

Sources: The Year-End Report for FY 2015 was not publicly available as of the research cutoff for the Open Budget Survey 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: a. (100)

Sources: <http://zambiamf.africadata.org/en/ResourceCenter/audit-repor...> (<http://zambiamf.africadata.org/en/ResourceCenter/audit-report-2015>)

Comments: Researcher: All three are conducted as of the last report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: <http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%20201...>
(<http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf>)

Comments: Researcher: Pages 1-3. No specific percentage has been mentioned

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: a. (100)

Sources: <http://www.ago.gov.zm/reports/Parastatal/ParastatalReport201...>
(<http://www.ago.gov.zm/reports/Parastatal/ParastatalReport2015Accounts.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in

the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: [http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015...](http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf)
(<http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf>)

Comments: Researcher: Pages iii and iv

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: <http://zambiamf.africadata.org/en/ResourceCenter> (<http://zambiamf.africadata.org/en/ResourceCenter>)

Comments: Researcher: the executive does not make treasury minutes public but the media reports on cases being investigated by the corruption commission and activities of the parliamentary committee (public accounts)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Since the media reports on cases being investigated by the corruption commission and activities of the parliamentary committee one might say that they report publicly on some findings

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

Researcher response: Following a phone conversation with a clerk at the National assembly I have been informed that the Treasury minutes are marked confidential and are not released to the public. There are no other formal channels of getting reports on steps taken by the executive. Media reports do not qualify for this question, as it asks specifically about the executive reporting publicly.

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: <http://www.parliament.gov.zm/acts-of-parliament> (<http://www.parliament.gov.zm/acts-of-parliament>)

Comments: Researcher: no reports are made beyond the audit report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Ministry of Finance

Comments: Researcher: Institutions such as Policy Monitoring Research Centre (PMRC) and Zambia Institute for Policy Research (ZIPAR) are think tanks that are registered and NGOs but receive government grants

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Ministry of Finance

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: National Assembly

Comments: Researcher: Budget is debated in Parliament before committee on Estimates meets

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: What is asked for here is whether they debate budget policy prior to the tabling of the Executive's Budget Proposal. The comment: "Budget is debated in Parliament before committee on Estimates meets" refers to a debate AFTER the tabling of the EPB

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

Researcher response: Legislative committees do not debate policy before the EBP is presented to Parliament. The debate only occurs after the EBP is presented. Answer changed to D.

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: The EBP for 2017 was submitted to the legislature on 11 November 2016. This is at least one month, but less than two months, before the start of the budget year (1 January 2017).

Comments: Researcher: Debated in Parliament and Parliament Radio provides live transmission

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: National Assembly <https://www.daily-mail.co.zm/?p=52488> (<https://www.daily-mail.co.zm/?p=52488>)

<https://www.lusakatimes.com/2016/12/22/parliament-has-unanimously-approved-the-2017-budget/> (<https://www.lusakatimes.com/2016/12/22/parliament-has-unanimously-approved-the-2017-budget/>)

Comments: Researcher: In both 2015 and 2016 parliament approved the budget in December. The budget year begins in January. In 2016 the delay may have been because the EBP was only presented to parliament in November.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Constitution of Zambia (Amendment) 2016; page 84 Clause 202 (4) states that The National Assembly may vary estimates of revenue and expenditure but shall not amend the total amount of estimates of revenue and expenditure. <http://www.parliament.gov.zm/node/4834> (<http://www.parliament.gov.zm/node/4834>)

Comments: Researcher: The have authority which is informed by the debate and recommendations from committees as well

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: c. (33)

Sources: National Assembly

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: No recent reports are available from the Committee on Estimates' website. See: <http://www.parliament.gov.zm/node/194> (<http://www.parliament.gov.zm/node/194>)

Comments: Researcher: Committee on Estimates gives recommendations to Parliament

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: d.

Sources: Sectoral committees do not examine spending in the EBP relating to their sector. There is an Expanded Budget Committee, made up of the Budget Committee and the heads of sectoral committees, however this Committee examines the entire Estimates of Expenditure, and not sectoral-specific spending.

Comments: Researcher: The Expanded Budget committee comprises of members that head committees such as health, education etc. These separate committees do not scrutinize the budget but do so under the Expanded Budget committee (also known as the committee of estimates and expenditure) <http://www.parliament.gov.zm/sites/default/files/documents/a...>

(http://www.parliament.gov.zm/sites/default/files/documents/amendment_act/Constitution%20of%20Zambia%20%20%28Amendment%29%2C%202016-Act%20No.%202_0.pdf) Constitution of Zambia (Amendment) 2016, page 30, Clause 80 (4) Standing orders shall provide for the categories, functions and procedures of parliamentary committees <http://www.parliament.gov.zm/sites/default/files/documents/g...>

(<http://www.parliament.gov.zm/sites/default/files/documents/general/Standing%20Orders.pdf>) Standing Orders 2016 Page 37, Clause Clause 83.

(1) When the Minister responsible for finance presents the estimates of revenue and expenditure for the ensuing year with any annexes, as recommended by the President, the Estimates shall stand referred to the Expanded Budget Committee. Page 38, Clause 83 (8) (b)'Expanded Budget Committee' means the Budget Committee and chairpersons of general purposes and portfolio committees sitting together. Page 64-65, Clause 156 (2) The Budget Committee shall - (v) review Estimates of Revenue and Expenditure and make recommendations to the House; (vi) examine the Medium Term Expenditure Framework and budget policy statements presented to the House;

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: National Assembly committee Clerk, Mr Mutambo, was interviewed and mentioned that there were some reviews of the expenditure however no reports and recommendations were published See a comment below where there was a discussion in parliament after the Committee on Education, Science and Technology submitted a report and parliamentarians were commenting on it. <http://www.parliament.gov.zm/node/6100>

(<http://www.parliament.gov.zm/node/6100>) Debates Thursday, 14th April, 2016- National Assembly of Zambia Mr Livune: Sir, it is my hope that we will get a very serious response to that problem, which has been with us for as long as we have been together with our colleagues on your right in this House. There are mobile laboratory kits that are supposed to be provided to many of those schools. Why is it a problem for this Government to allow the Examinations Council of Zambia (ECZ) to designate secondary schools that have those kits as examination centres? It is easier to procure the kits than to construct permanent laboratories at many schools. So, I want to hear whether the Government has managed to construct twenty-two laboratories at the twenty-two schools that have been upgraded. I seriously doubt whether that has been done. For example, there is no laboratory at Simango Secondary School because the K1,280,000 that was allocated to it has not been fully released to enable us to construct the much-needed infrastructure, and that is a serious problem

Comments: Researcher: The citation made above talks about a report made to Parliament on the 4th of April 2016 but this could not be sourced. The parliamentary debates are however not in a state that finding information is very easy. They are long and do not have page numbers or even sections that are numbered The clerk also mentioned that since last year was an election year, parliament was dissolved early (in May) and there was a lot of uncertainty regarding change ruling party and parliamentarians.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.**Sources:** <http://www.parliament.gov.zm/sites/default/files/documents/b...>[http://www.parliament.gov.zm/sites/default/files/documents/bills/Supplementary%20Appropriation%20\(2016\)%20Bill.pdf](http://www.parliament.gov.zm/sites/default/files/documents/bills/Supplementary%20Appropriation%20(2016)%20Bill.pdf)<http://www.parliament.gov.zm/sites/default/files/documents/a...><http://www.parliament.gov.zm/sites/default/files/documents/acts/The%20Supplementary%20Appropriation%20Act%2C%20No.%2036%2C%202016.pdf>

Supplementary Bill and Act brought to and passed in parliament

Comments: Researcher: <http://www.parliament.gov.zm/sites/default/files/documents/a...>http://www.parliament.gov.zm/sites/default/files/documents/amendment_act/Constitution%20of%20Zambia%20%20%28Amendment%29%2C%202016-Act%20No.%202_0.pdf

Constitution of Zambia (Amendment) 2016 Clause 203 (2) states that: The Minister responsible for finance shall, where the amount appropriated in an Appropriation Act for a financial year is insufficient to meet expenditure in that financial year, lay before the National Assembly for approval, in accordance with Article 202 (5), a supplementary estimate of expenditure.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** d.

Comments: The Secretary to the Treasury Approves all funds transfers between spending lines within Administrative Units. Refer to Article 6 of the Public Finance Bill. There is no input sought from the Legislature by the Executive prior to shifting funds within the administrative units.

Government Reviewer**Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

IBP comment: Answer changed to D for cross country comparison. While Zambia's constitution does detail the process for passing a supplementary expenditure act, it does not provide guidance requiring the executive to obtain approval prior to shifting funds between administrative units. The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: National Assembly <http://www.parliament.gov.zm/sites/default/files/documents/a...>
(http://www.parliament.gov.zm/sites/default/files/documents/amendment_act/Constitution%20of%20Zambia%20%20%28Amendment%29%2C%202016-Act%20No.%202_0.pdf) <http://www.parliament.gov.zm/node/5954> (<http://www.parliament.gov.zm/node/5954>)
<https://www.lusakatimes.com/2016/05/07/k312-4-million-requir...> (<https://www.lusakatimes.com/2016/05/07/k312-4-million-required-zambians-go-presidential-election-re-run-chikwanda/>) <http://www.qfmzambia.com/2016/12/20/parliament-approves-k7-4...>
(<http://www.qfmzambia.com/2016/12/20/parliament-approves-k7-4bn-supplementary-budget-for-2016/>)

Comments: Researcher: There are clauses in the Constitution of Zambia Amendment Act 2016 that state the processes of a supplementary budget, e.g. on pages 78, 84 and 85. The link to the constitution is provided under sources. The Constitution specifies that revenue goes into the Consolidated Fund (200.1), and the terms through which money may be withdrawn (201.a/b). Zambia has been having deficits over the past 3 years so excess revenue may not be available.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

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

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Answer maintained at D. The Constitution of Zambia clearly states the all revenue (including excess) goes to the Consolidated Fund, and specifies the legal process for money to be withdrawn from the Consolidated Fund (i.e., via an appropriation act or supplementary appropriation act). The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: d.

Sources: There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: a. (100)

Sources: National Assembly Public Account Committee

Comments: Researcher: The Committee examined it in one month

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: This answer is based on the review of the 2014 Audit Report, which was published in December 2015. The Public Account Committee of the National Assembly reviewed the report from 1 Feb 2016 to 7 March 2016 (see: <http://www.parliament.gov.zm/node/4845> (<http://www.parliament.gov.zm/node/4845>)). The report is available here: <http://www.parliament.gov.zm/node/5145> (<http://www.parliament.gov.zm/node/5145>). While there is a similar report available for the 2015 AR, the information on the National Assembly website is insufficient to verify when the committee hearings were held. The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

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

Answer: a. (100)

Sources: See: <http://www.parliament.gov.zm/sites/default/files/documents/a...>

(http://www.parliament.gov.zm/sites/default/files/documents/amendment_act/Constitution%20of%20Zambia%20%20%28Amendment%29%2C%202016-Act%20No.%202_0.pdf) pg 98-98: 249 (1) - "There shall be an Auditor-General who shall be appointed by the President, on the recommendation of the State Audit Commission, subject to ratification by the National Assembly"

Comments: Researcher: The President nominates while parliament approves

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: a. (100)

Sources: See: <http://www.parliament.gov.zm/sites/default/files/documents/a...>
(http://www.parliament.gov.zm/sites/default/files/documents/amendment_act/Constitution%20of%20Zambia%20%20%28Amendment%29%2C%202016-Act%20No.%202_0.pdf) pg 100: 252 (3)

Comments: Researcher: Legislature plays an active role

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: b. (67)

Sources: National Assembly

Comments: Researcher: SAI determines the budget then it is submitted to Ministry of Finance like all government ministries, it does not go directly to legislature

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Constitution of Zambia (Amendment) 2016 page 88, Clause 212 The Auditor-General shall, not later than nine months after the end of a financial year, submit an audit report to the President and the National Assembly, on the accounts of the Republic audited in respect of the preceding financial year. page 99 Clause 250 (1) The Auditor-General shall— (a) audit the accounts of— (i) State organs, State institutions, provincial administration and local authorities; and (ii) institutions financed from public funds; (b) audit the accounts that relate to the stocks, shares and stores of the Government; (c) conduct financial and value for money audits, including forensic audits and any other type of audit, in respect of a project that involves the use of public funds; (d) ascertain that money appropriated by Parliament or raised by the Government and disbursed— (i) has been applied for the purpose for which it was appropriated or raised; (ii) was expended in conformity with the authority that governs it; and (iii) was expended economically, efficiently and effectively; and (e) recommend to the Director of Public Prosecutions or a law enforcement agency any matter within the competence of the Auditor-General, that may require to be prosecuted.

Comments: Researcher: AGO has discretion as seen from reports and are protected by law

<http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%20201...>

(<http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf>) Auditor Generals reports on Parastatals and other special reports can be accessed on <http://www.ago.gov.zm/report.html> (<http://www.ago.gov.zm/report.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: b. (67)

Sources: https://www.icgfm.org/conferenceDocs/2016/May/Day1-Sp3_Zambi... (https://www.icgfm.org/conferenceDocs/2016/May/Day1-Sp3_ZambiaICGFM_LouisMwansa_EN.pdf) Slide 17 Zambia's SAI, Office of the Auditor General Zambia "is both an active member of the INTOSAI and the African Organisation of Supreme Audit Institutions (AFROSAI)" <https://www.nku.gov.sk/documents/10272/1273416/Report+survey...> (<https://www.nku.gov.sk/documents/10272/1273416/Report+survey+2016+En.pdf/aa01d6f9-7320-44bb-b364-817b0675774f>) page 5 mentions that Zambia was peer reviewed in 2016 by AFROSAI. The links to the 2012 and 2014 report are in the link below <http://www.intosaicbc.org/peer-review-materials/?orderby=pub...> (http://www.intosaicbc.org/peer-review-materials/?orderby=publish_date&order=desc&peer-review-mous=2&cp_peer-review-reports=6)

Comments: Researcher: A Commission was set up in 2016 called the State Audit Commission this is stated in the constitution and the State Audit Commission Act of Parliament 234. (1) There is established the State Audit Commission. (2) The State Audit Commission shall— (a) subject to Article 249 (2) oversee the operations of the office of the Auditor-General, as prescribed; (b) make recommendations to the President on the appointment of the Auditor-General; and (c) perform such other functions as prescribed. <http://www.parliament.gov.zm/sites/default/files/documents/a...> (<http://www.parliament.gov.zm/sites/default/files/documents/acts/The%20State%20Audit%20Commission%20%20Act%20No.%202027%2C%202016.pdf>) Page 599 Clause 4. (1) The Commission shall perform the functions set out in Article 234 of the Constitution. (2) Without prejudice to the generality of subsection (1), the functions of the Commission are to— (a) oversee the undertaking of the functions by the National Audit Office

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: While the AGO is a permanent witness in the Public Accounts Committee and they sit in every committee meeting, there is no clear information available regarding the number of times the head or senior staff of the AGO testified in hearings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: c. (33)

Sources: <https://www.lusakatimes.com/2016/10/13/felix-mutati-sheds-li...> (<https://www.lusakatimes.com/2016/10/13/felix-mutati-sheds-light-2017-budget-preparation/>) The Minister of Finance Felix Mutati was quoted as saying... "To facilitate revenue related consultations, the Ministry, several months ago, issued an invitation for stakeholders, interest groups and ordinary members of the public to submit proposals for Tax and Non-Tax Revenue Policy review. The response has been good and the submissions are being studied in order for us to arrive at optimal measures which will be proposed to Cabinet for consideration." "In our open invitation, individual stakeholders especially organisations representing interest groups were encouraged to ensure that internal consultations were conducted so that submissions which they finally presented to the Ministry had the full support and ownership of the majority of their membership. Many stakeholders have complied with this requirement. We are glad with the outcome of the initiative as it is consistent with the long-held policy of ensuring that planning and implementation of financial and economic policies and programs is widely consultative." "In respect of the public sector, a budget call circular will soon be issued and budget hearings conducted in the process of finalizing the estimates of expenditure" The Cabinet Secretary shall by regulations, prescribe procedures specifying how, when and where members of the public shall participate in the budget process at the national level. http://www.mof.gov.zm/jdownloads/Other%20Documents/final_app... (http://www.mof.gov.zm/jdownloads/Other%20Documents/final_approved_national_planning_and_budgeting_policy.pdf) National Budgeting and Planning Policy, 2014 (page 22, section 5.5.1.4) states that Once approved, the Green Paper will be published and submitted to Estimates Committee of Parliament and to key Stakeholders including non-state actors. Stakeholders shall be provided with an opportunity to make comments and contributions for consideration in the MTEF and the Annual Budget"

Comments: Researcher: Annually a Call for submissions to the budget in the newspaper and presentation on public media. Submissions to Ministry of Finance are not usually an exchange even though in recent years Civil Society has taken the initiative to launch their submissions and invite Ministry of Finance to this launch

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Answer adjusted to C for cross country comparability. The mechanism is identified in the news article, however there is insufficient evidence to support a higher score. The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: MoF

Comments: Researcher: Does not include the vulnerable. as if they do not have access to the media they cannot participate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: c. (33)

Sources: The mechanism identified in question 125 covers topic #2: Revenue Forecasts, Policies, and Administration.

<https://www.lusakatimes.com/2016/11/15/2017-national-budget-...> (<https://www.lusakatimes.com/2016/11/15/2017-national-budget-progressive-not-address-pertinent-fiscal-issues/>) In this article civil society attests to the act that some of their proposals were adopted when they made submissions. Other articles that attest to this include: <http://s8v8k0y7n8.mailerlite.com/c9t0g4/386077087603098671/c...> (<http://s8v8k0y7n8.mailerlite.com/c9t0g4/386077087603098671/c7t8/>) <http://www.zambianobserver.com/2017-zambia-government-budget...> (<http://www.zambianobserver.com/2017-zambia-government-budget-presentation/>)

Comments: Researcher: Annual call for Tax and Non Tax submissions in public print media then later those on expenditure are accepted.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: MoF- Budget Department

Comments: Researcher: there is no citizen participation in monitoring. Civil Society conduct budget tracking

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

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: Ministry of Finance

Comments: Researcher: Planning and Budgeting Bill still in draft form as its enactment would guarantee citizen participation of the vulnerable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Ministry of Finance

Comments: Researcher: no citizen engagement as there is no planning and budgeting law to guarantee

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: b. (67)

Sources: The call circular that is published gives a time frame for consultations and the Citizens budget on annual basis provides information on how citizens can participate in the budget process <http://www.zambianobserver.com/2017-zambia-government-budget...> (<http://www.zambianobserver.com/2017-zambia-government-budget-presentation/>) <https://www.lusakatimes.com/2016/10/13/felix-mutati-sheds-li...> (<https://www.lusakatimes.com/2016/10/13/felix-mutati-sheds-light-2017-budget-preparation/>) On page 36 of the 2017 citizens budget <http://www.pmrzambia.com/2017-citizens-budget/> (<http://www.pmrzambia.com/2017-citizens-budget/>) On page 36 of the 2016 citizens budget <https://drive.google.com/drive/folders/OB43URbVj9jpxSUItdTFQ...> (<https://drive.google.com/drive/folders/OB43URbVj9jpxSUItdTFQWthN3M>)

Comments: Researcher: information is provided in the call to the public to make submissions

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Ministry of Finance <http://www.qfmzambia.com/2016/06/20/csos-want-2017-budget-to-raise-gdp-to-8/>

Comments: Researcher: No feedback is given. civil society organisations have in the recent past started holding public discussions nd hearings to inform people and get their input. But the only formalized process that still exists is that of a call from Ministry of Finance for budget submissions usually at national level

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Ministry of Finance

Comments: Researcher: No feedback is given

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Participation is not incorporated into the timetable for formulating the EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: District level offices of Ministry of Education and Agriculture

Comments: Researcher: Ministries generally only involve their structure from district to province to national level when coming up with the budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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

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

Answer: c. (33)

Sources: See attached invitation.

Comments: Researcher: Public Debates on the Budget, committee on Estimates calls selected institutions/people to appear before them to give information

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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: a. (100)

Sources: The call circular that is published gives information on what type of information is required from the public during consultations and the Citizens budget on annual basis provides information on how citizens can participate in the budget process <http://say-zambia.org/submissions-for-2016-national-budget/> (<http://say-zambia.org/submissions-for-2016-national-budget/>) <http://www.zambianobserver.com/2017-zambia-government-budget...> (<http://www.zambianobserver.com/2017-zambia-government-budget-presentation/>) <https://www.lusakatimes.com/2016/10/13/felix-mutati-sheds-li...> (<https://www.lusakatimes.com/2016/10/13/felix-mutati-sheds-light-2017-budget-preparation/>) JCTR Invitation letter to make submissions to the Expanded Committee on Estimates on the 2017 budget dated 14th November 2016

Comments: Researcher: committee requests for information on all of the topics from specific institutions

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: National Assembly

Comments: Researcher: A copy of the report is shared with the institutions that made presentations but no clear indication of how the input will be used is given.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: National Assembly

Comments: Researcher: once published various stakeholders engage either the communities where the case is to give hem information or follow up on action taken from AGO recommendation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Auditor General Office

Comments: Researcher: this s not done but in investigations of some cases information can be offered by witnesses

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: Auditor Generals Office <http://www.ago.gov.zm/functionandresponsibility.html> (<http://www.ago.gov.zm/functionandresponsibility.html>)

Comments: Researcher: Feedback from the public may be given through press and civil society but there is no mechanism to capture it and no obligation for them to capture and respond to it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP's invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide a comment to this questions in the Open Budget Survey.

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: <http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf> ...
(<http://www.ago.gov.zm/reports/Main/AGO%20Main%20Report%202015.pdf>) There is no provision to which the public can input in the audit process in the Public Audit Act No. 29, 2016 section on Audit Process pages from page 630

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: The Government of Zambia accepted IBP’s invitation to review the draft Open Budget Questionnaire, but did not provide responses to all of the indicators in the Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide a comment to this questions in the Open Budget Survey.

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