

Open Budget Survey 2021

Questionnaire

Malawi

May 2022

Country Questionnaire: Malawi

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY2020-21

Source:
<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:
In the year 2020 Malawi conducted Fresh Presidential Elections (FPE) on 23 June after the Constitutional Court ruling of 3rd February 2020 nullified the 2019 Presidential election for being marred with enormous irregularities. Malawi government's fiscal year starts on 1 July and ends on 30th June of a subsequent year. The FPE resulted in change of Governments when the Leader of main Opposition Party (Malawi Congress Party - MCP) was declared winner by the Malawi Electoral Commission.

The new MCP government did not have time to prepare the Executive National budget proposal and present to Parliament for enactment before 1 July 2020 which marked the beginning of fiscal year 2020/2021. This was because the FPE results were announced on 28th June 2020. As such the new government presented a provisional budget covering a period of 4 months from 1 July to 31 October 2020.

The 2020/2021 Malawi's National budget was debated and enacted by Parliament on 14 October 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: The above comment is true to an extent that this affected most of the processes that the Ministry does in a normal financial year.

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:
d. 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

Source:
<https://www.finance.gov.mw>

Comment:
The PBS document comes under the name of Economic and Fiscal Policy Statement.
Due to change of government towards the end of June 2020 the new government was not able to publish it before the EBP. This was because Parliament could not be convened as the Constitutional Court had nullified the 2019 Presidential elections and ordered Fresh Presidential elections which were conducted on 23rd June 2020. The provisional budget which was approved by Parliament was for 4 months from July to October 2020. The provisional budget was not published on government websites. The government only published the Finance Minister's Statement on Provisional budget. The 2020/2021 national budget was presented on 12 September and enacted on 14 October 2020.

This is similar score to 2019 OBS

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: The Ministry has indeed not been able to publish the PBS. having noticed this to be the case in 2019, a decision was made to start publishing in 2020. But due to the political environment and uncertainty that came with the same. it was not possible. The Ministry however only shared the PBS with parliament. we will be publishing the PBS for 2021

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:
No source

Comment:
The PBS was not published

Peer Reviewer
Opinion: Disagree

Suggested Answer: N/A. The pre-budget statement was not published

Comments: The pre-budget statement for 2020/21, entitled 'ECONOMIC AND FISCAL POLICY STATEMENT 2020' does not appear on the Ministry of Finance website. There is a document called 'ECONOMIC AND FISCAL POLICY STATEMENT 2021' published on 18th May 2021 but this appears to be a pre-budget statement for the year 2021/22.

Government Reviewer
Opinion: Agree

IBP Comment

Answer changed from "18/05/2021" to blank. Given that the PBS 2020/21 was not published and the given date (first response) appears to be for the PBS 2021/22, there is no date for the PBS 2020/21.

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

Source:
n/a

Comment:
When the document is published on government website there is a tab that shows document details. These details include document published date.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

Comments: this is the date when the document is made available to the public on the ministry's website

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

n/a

Comment:

n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless

produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

No source

Comment:

The Economic and Fiscal Policy Statement for FY 2020/21 was produced by the new government and it formed part of the 2020/2021 budget documents. The Ministry of Finance shared it with stakeholders together with other budget documents. However, the Ministry only shared electronic and printed copies with stakeholders without publishing on government website.

This was the same score during the 2019 OBS

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not produced at all

Comments: The 2020/21 pre-budget statement entitled 'ECONOMIC AND FISCAL POLICY STATEMENT 2020' does not appear on the government's website. There is a document called 'ECONOMIC AND FISCAL POLICY STATEMENT 2021' published on 18th May 2021 but this appears to be a pre-budget statement for the year 2021/22.

Government Reviewer

Opinion: Agree

Comments: this is always produced but it is made available to the members of parliament first 4 months before the end of the financial year. it is only made available in hard copy format

IBP Comment

In light of the government reviewer's feedback that a hard copy of the PBS was only shared with members of parliament, (see also PBS-2), the response is revised from "b" to "c."

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:

Per the government reviewer's feedback, a hard copy of the PBS was only shared with members of parliament.

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Economic and Fiscal Policy Statement 2020 Economic and Fiscal Policy Statement 2020

Source:

No Source

Comment:

The Economic and Fiscal Policy Statement for FY 2020/21 was produced by the new government and it formed part of the 2020/2021 budget documents. The Ministry of Finance shared it with stakeholders together with other budget documents. However, the Ministry only shared electronic and printed copies with stakeholders without publishing on government website.

This was the same score during the 2019 OBS

Peer Reviewer

Opinion: Agree

Comments: The 2020/21 pre-budget statement entitled 'ECONOMIC AND FISCAL POLICY STATEMENT 2020' does not appear on the government's website. There is a document called 'ECONOMIC AND FISCAL POLICY STATEMENT 2021' published on 18th May 2021 but this appears to be a pre-budget statement for the year 2021/22. The ECONOMIC AND FISCAL POLICY STATEMENT 2020' for 2020/21 may not have been produced.

Government Reviewer

Opinion: Disagree

Suggested Answer: Th The Economic and Fiscal Policy Statement.

Comments: This question is about the production and not publishing. The Ministry of finance in Malawi does produce the PBS and it is called The Economic and Fiscal Policy Statement.

IBP Comment

Answer changed to reflect the Malawi PBS title. In previous questions, it was found that the document is produced but was not made available to the public. Therefore, the title exists but the document was never published online and appears to have been provided to stakeholders.

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.finance.gov.mw>

Comment:

No Comments

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes
Comments: There is segment in the Citizens budget that summarizes PBS. this suffices as the citizen version of the PBS

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 2020-21 FY 2020-21

Source:

<https://www.malawi.gov.mw/index.php/proud/news-and-media/speeches>

<https://www.finance.gov.mw>

Comment:

The Finance Minister's 2020/2021 budget statement which highlighted the new government's fiscal policy measures was accessed from the main Malawi government web page.

The 2020/2021 provisional budget and the 2020/2021 Draft Financial Statement was accessed from the Ministry of finance Web page

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: this is always published. but for the financial year under review, the website was undergoing maintenance and most of the documents had been removed. most of these documents are yet to be uploaded. the ones that have been uploaded include, budget statement, annual economic report and the dates showing are for the ones on which the documents were reuploaded

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

11/9/2020

Source:

<https://www.malawi.gov.mw/index.php/proud/news-and-media/speeches>

<https://www.manoonline.gov.mw/index.php/component/k2/item/14807-2020-2021-mw-national-budget>

https://web.facebook.com/watch/live/?v=2901448740134775&ref=watch_permalink

<https://allafrica.com/stories/202009140107.html>

Comment:

The Finance Minister presented the 2020/2021 EBP on 11th September 2020. This was the third month into the FY2020/2021 as the new government came into power in June 2020 and did not have time to present the budget prior to the beginning of the FY The statement was published on the main government web page. it was also covered in various media outlets as indicated in the sources box.

The 2020/2021 Executive Budget Proposal was submitted late in September instead of the usual month of May because there was fresh Presidential elections on 23rd June 2020 which resulted in the change of government.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

<https://www.finance.gov.mw>

Comment:

The EBP documents were not published before or while the Legislature was reviewing them. The 2020/2021 Draft financial statement was published on 1st February 2021, almost three months after the budget was enacted in October 2020

Peer Reviewer
Opinion: Disagree

Suggested Answer: c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
Comments: According to the internet archive, budget document 3 (draft financial statement) was published on 17th September 2020. However, it appears that around 1st February 2021, it was removed and then re-published since thereafter the publication date appears as 1st February 2021.

Government Reviewer
Opinion: Disagree

Suggested Answer: a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
Comments: It is released on the day when it is presented to parliament. first as a draft and once its has been approved it is also made available as approved

IBP Comment

The feedback from the external reviewers is well noted. Based on a 19 September 2020 snapshot from the Wayback Machine (<https://web.archive.org/web/20200919173847/https://www.finance.gov.mw/index.php/blog/budget?start=20>), the Draft 2020/21 Financial Statement was published online as of this date. Moreover, if one hovers over the "Details" button next to this document, one can see an upload date of 17 September 2020. While this document is only one component of the EBP, it contains sufficient information to be evaluated in Section 2 of the OBS. The response is therefore revised from "d" to "c."

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:
17/09/2020 17/09/2020

Source:
No source

Comment:
No coment

Peer Reviewer

Opinion: Disagree

Suggested Answer: 17th September 2020

Comments: According to the internet archive, budget document 3 (draft financial statement) was published on 17th September 2020. However, it appears that around 1st February 2021, it was removed and then re-published, since thereafter the publication date on Ministry of Finance appears as 1st February 2021.

Government Reviewer

Opinion: Agree

Comments: as earlier on stated. the publishing date here is the one the documents are made available to the public on the website. in this particular case with website mishap, the publishing date is the one that the documents were reuploaded on the website

IBP Comment

The peer reviewer's comment is well noted (please see also the IBP Staff comment for question EBP-2). The response is revised from "1/2/2021" to "17/09/2020."

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:
Based on a 19 September 2020 snapshot from the Wayback Machine (<https://web.archive.org/web/20200919173847/https://www.finance.gov.mw/index.php/blog/budget?start=20>); if one hovers over the "Details" button next to the Draft Financial Statement 2020/21, one can see an upload date of 17 September 2020. Based on a 19 September 2020 snapshot from the Wayback Machine (<https://web.archive.org/web/20200919173847/https://www.finance.gov.mw/index.php/blog/budget?start=20>); if one hovers over the "Details" button next to the Draft Financial Statement 2020/21, one can see an upload date of 17 September 2020.

Source:
n/a

Comment:
n/a

Peer Reviewer

Opinion: Disagree

Suggested Answer: When the document is published on government website there is a tab that shows document details. These details include document published date.

Comments: According to the internet archive, budget document 3 (draft financial statement) was published on 17th September 2020. However, it appears that around 1st February 2021, it was removed and then re-published, since thereafter the publication date appears as 1st February 2021.

Government Reviewer
Opinion: Disagree
Suggested Answer: 1/2/2020
Comments: its date that the document is made publicly available on the ministry's website

IBP Comment
Please see the EBP-2. The response is revised from "n/a" to "Based on a 19 September 2020 snapshot from the Wayback Machine (<https://web.archive.org/web/20200919173847/https://www.finance.gov.mw/index.php/blog/budget?start=20>); if one hovers over the "Details" button next to the Draft Financial Statement 2020/21, one can see an upload date of 17 September 2020."

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 leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:
URL for pdf document download:
<https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final>

Main webpage for budget documents:
<https://www.finance.gov.mw/index.php/our-documents/budget-statements?limitstart=0>
URL for pdf document download:
<https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final>

Main webpage for budget documents:
<https://www.finance.gov.mw/index.php/our-documents/budget-statements?limitstart=0>

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Disagree
Suggested Answer: <https://web.archive.org/web/20201030203708/https://www.finance.gov.mw/index.php/blog/budget?start=20>
Comments: The link above is to the archived website showing 17th September 2020 as the date of publication. The MOF website link showing the 1st February 2021 date is <https://www.finance.gov.mw/index.php/our-documents/budget-statements?limitstart=0>

Government Reviewer
Opinion: Disagree
Suggested Answer: file:///C:/Users/User/Downloads/DRAFT%20FINANCIAL%20STATEMENT%202020-21%209-9-20%20FINAL.pdf

IBP Comment
Changed answer to reflect budget document websites and URL.

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
n/a

Comment:
n/a

Peer Reviewer

Opinion: Disagree
Suggested Answer: c. No

Government Reviewer

Opinion: Disagree
Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

IBP Comment

Based on the public availability of the Draft 2020/21 Financial Statement , (please see EBP-2) which is only available in PDF format, the response is revised from "d" to "c."

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:
No source

Comment:

The Executive Budget Proposal is made up of five documents:

- 1) Budget Statement
- 2) Annual Economic Report
- 3) Draft Financial Statement
- 4) Draft budget Estimates
- 5) Draft Program Based Budget

Documents 3 was published three months (1 February2021) after the budget was enacted. Documents 1, 2, and 5 were shared electronically for free on demand.

Document 4 (the Draft Estimates) was not posted online by the Ministry because they said the file/document was too large. Printed copies of all five documents are available for free upon request.

Peer Reviewer

Opinion: Agree

Comments: Document 3 was published on time (17th September 2020 rather than 1February 2021 as reported by the researcher). However, the full EBP set was not available. In particular, the 2020 Annual Economic Report does not appear at all on the MOF website, though both 2019 and 2021

versions do appear. Document 4: Volumes 1 and 2 but not 3 and 4 do appear on the website. Document 5 does not appear on the website.

Government Reviewer
Opinion: Agree

IBP Comment

Based on the public availability of the Draft 2020/21 Financial Statement (please see EBP-2), the response is revised from "b" to "e."

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

DRAFT 2020/21 FINANCIAL STATEMENT DRAFT 2020/21 FINANCIAL STATEMENT

Source:

PFMA (2003), sections 14 - 20.

Comment:

Apart from the "Draft Financial Statement" the other supporting Executive Budget Proposal documents include:

- 1) Budget Statement
- 2) Annual Economic Report
- 3) Draft Financial Statement
- 4) Draft Estimates
- 5) Draft Program Based Budget

Document 4 (the Draft Estimates) was not posted online by the Ministry because they said the file/document was too large. Printed copies of all five documents are available for free on demand

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: on the Estimates are not published on the website because they are bulky documents. the rest are published

IBP Comment

The response is revised from "Draft Fiancial Statement, produced by Ministry of Finance" to "DRAFT 2020/21 FINANCIAL STATEMENT" to more accurately reflect the published EBP document 3.

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

A citizen version of the Draft Budget Estimates was produced. This was published on the <http://www.finance.gov.mw> webpage on 1 February 2021 at least three months after the budget was enacted in October 2020

Peer Reviewer

Opinion: Agree

Comments: The researchers comment 'This was published on the <http://www.finance.gov.mw> webpage on 1 February 2021 at least three months after the budget was enacted in October 2020' is not correct as it was posted on 14th September 2020, or 'at least by 3 October 2020' for example as reported by the researcher at CB-3a

Government Reviewer

Opinion: Agree

Comments: this is being done in 4 major languages and is published both in local papers and website

IBP Comment

The peer reviewer's point on publication dates is well-noted.

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2020-21 FY 2020-21

Source:

<http://www.finance.gov.mw/>

Comment:

The Malawi Parliament enacted the 2020-2021 budget on 14th October 2020 but it was not published for public use.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

14/10/2020 14/10/2020

Source:

<https://times.mw/members-of-parliament-approve-k2-trillion-budget/>

<https://www.maravipost.com/malawi-parliament-passes-mk2-2-trillion-2020-2021-fiscal-plan-with-mk754-8-bn-deficit/>

<https://www.zodiakmalawi.com/nw/national-news/65-news-in-central-region/2636-parliament-passes-2020-21-national-budget-pegged-at-mk2-1-trillion>

Comment:

The 2020/2021 budget was enacted by Parliament on 14 October 2020 and was covered in various media houses as shown in the source box but the government did not publish.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: was delayed due to the countries political situation

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

d. The EB is not released to the public, or is released more than three months after the budget has been enacted

Source:

No source

Comment:

The enacted budget was not available at the ministry of finance website for public access as of 31 December 2020. the draft budget estimates were published on 1 February 2021

Peer Reviewer

Opinion: Agree

Comments: As commented on EBP-2 etc, the draft financial statement 2020-21 was published on 17th September 2020, not on 1st February 2021 as reported by the researcher above

Government Reviewer

Opinion: Disagree

Suggested Answer: c. More than six weeks, but less than three months, after the budget has been enacted

Comments: It was made available but to website challenges this shows as if it was made available in January 2021

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 31/12/2020

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: the date that the document was posted on the website

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 leave this question blank.

Answer:

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
Comments: file:///C:/Users/User/Downloads/Provisional_Budget_Statement-2020-21_FY%201.pdf

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

No source

Comment:

The enacted 2020/2021 budget was not published or shared to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

The enactment of the 2020/2021 national budget was covered by several local and international media houses. checked with the media

Source:

<https://www.maravipost.com/malawi-parliament-passes-mk2-2-trillion-2020-2021-fiscal-plan-with-mk754-8-bn-deficit/>

<https://www.zodiakmalawi.com/nw/national-news/65-news-in-central-region/2636-parliament-passes-2020-21-national-budget-pegged-at-mk2-1-trillion>

<https://times.mw/members-of-parliament-approve-k2-trillion-budget/>

Comment:

The Malawi Parliamentary Hansards showed the proceeding of parliament that the enacted budget was produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Approved Estimates of Expenditure on Recurrent and Capital Budget for the Financial Year 2020-21 Approved Estimates of Expenditure on Recurrent and Capital Budget for the Financial Year 2020-21

Source:

PFMA (2003), section 14 - 28.

Comment:

The document was not published for public access

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: Appropriation bill 2020

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The Citizen budget document was published on government webpage and in the local media

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: well, the comment of the reviewer and the response is contradicting. but the reality is that the citizen version produced and published both online and in the local papers. to increase accessibility locally it being translated to 4 local languages

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 2020-21 FY 2020-21

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Comment:

The CB was timely published

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Comment:

The CB was posted on the Ministry of Finance's website at least by 3 October 2020, which is before the budget was approved by the legislature. As the Budget In Brief FY 2020-2021 simplifies the draft budget, it is considered publicly available.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: produced and published on time

IBP Comment
Please see indicator CB-3a; the CB was available online as of 14 September 2020.

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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 Budget is produced and its dates of publication.

Answer:

14/09/2020 14/09/2020

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Comment:

The CB was posted on the Ministry of Finance's website at least by 3 October 2020, which is before the budget was approved by the legislature. As the Budget In Brief FY 2020-2021 simplifies the draft budget, it is considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: The actual date of posting appears to have been 14th September 2020 according to the this archive link:
<https://web.archive.org/web/20201030203708/https://www.finance.gov.mw/index.php/blog/budget?start=20>

Government Reviewer

Opinion: Agree

Comments: the budget was also enacted in October 2020

IBP Comment

The comment provided by the peer reviewer is well noted. We are able to confirm via the Wayback Machine snapshot that the Budget in Brief 2020-2021 had been posted online on 14 September 2020. The response is therefore revised from "03/10/2020" to "14/09/2020."

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:

Using the Internet Archive's Wayback Machine to confirm availability prior to the budget being approved by the legislature. Using the Internet Archive's Wayback Machine to confirm availability prior to the budget being approved by the legislature.

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Comment:

No Coment

Peer Reviewer

Opinion: Agree

Comments: <https://web.archive.org/web/20201030203708/https://www.finance.gov.mw/index.php/blog/budget?start=20>

Government Reviewer

Opinion: Agree

Comments: by also checking on the date on which the document was made available online

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 leave this question blank.

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 Budget is produced and its URL or weblink.

Answer:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: <https://web.archive.org/web/20201030203708/https://www.finance.gov.mw/index.php/blog/budget?start=20>

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Budget in brief 2020- 2021

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Comment:

The CB is named Budget in brief 2020- 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

Executive's Budget Proposal Executive's Budget Proposal

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: It appears to correspond to the Executive Budget Proposal

Government Reviewer

Opinion: Disagree

Suggested Answer: the CB has been consistently being produced for the past 5 years. the information in the CB corresponds to the information found in the Budget framework

IBP Comment

As the researcher notes in CB-3a, the Budget In Brief FY 2020-2021 simplifies the draft budget. The response is therefore revised from "One CB was produced for the FY2020-2021 budget" to "Executive's Budget Proposal."

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 2019-20 and FY 2020-21 FY 2019-20 and FY 2020-21

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: Applicable IYRs cover Q2, Q3 and Q4 of 2019/20 to be published by 31.03.20, 30.06.20 and 30.09.20, respectively and Q1 of 2020/21 to be published by 31.12.20. This clarifies IYRs-2.

Government Reviewer

Opinion: Agree

IBP Comment

Note that the URL listed was correct during the research window, despite the typo.

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports>

Comment:

The Quarterly Budget Performance Reports for 2019-20 and 2020-21 were not published. The only published IYRs included the following:

- a) Payroll performance
- b) 2019 -20 consolidated commitments
- c) 2019 -20 1st Quarterly reports

This is a similar score to 2019 OBS

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. At least every quarter, and within three months of the period covered

Comments: MOF published monthly/quarterly IYRs, covering 3 of the 4 quarters, ie Q2, Q3 and Q4 of 2019/20 by 31.03.20, 30.06.20 and 30.09.20, respectively. None of Q1 of 2020/21 was published by 31.12.20. The OBS guidelines say that Answer d. above applies if 'at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends'. This does not apply to Malawi. As for EBP2 etc, the publication dates were found from the internet archive.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. At least every month, and within one month of the period covered

Comments: apart from the budget performance reports, there are several other reports that are produced and published whose information also reviews the performance of the budget. there are also what are called votewise expenditure by economic classification reports and the are produced monthly

IBP Comment

The feedback from the external reviewers is well noted. On the two pages provided by the peer reviewer in IYRs-4 (

<https://web.archive.org/web/20210101015124/https://www.finance.gov.mw/index.php/blog/budget-performance-quarterly-reports> and <https://web.archive.org/web/20210101022849/https://www.finance.gov.mw/index.php/blog/annual-economic-reports>), only the "Social Spending Tracker" and "Payroll Performance Reports" were published at a sufficient frequency during fiscal years 2019/20 and 2020/21. However, these documents are very brief (between 1-3 pages each) and do not provide sufficient information on their own to qualify as In-Year Reports. "Quarterly Performance Reports" appear to be the most relevant document for the purposes of an IYR, but none for FY 2019/20 or 2020/21 had been published as of 31 December 2020. The existing response of "d" is maintained.

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.

Note that the date of publication is not necessarily the same date that is printed on the document.

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 2020 should be entered as 05 September 2020. If the document is

not published or not produced, please mark this question "n/a."

Answer:

n/a n/a

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports>

Comment:

The published IYRs included the following:

- a) Payroll performance
- b) 2019 -20 consolidated commitments
- c) 2019 -20 1st Quarterly reports

Peer Reviewer

Opinion: Disagree

Suggested Answer: Reports were published as follows: Monthly vote-wise expenditures for June 2020 and cumulative (Q4 of 2019/20) published on 2.09.20 Monthly vote-wise expenditures for March 2020 and cumulative (Q3 of 2019/20) published on 28.05.20 Monthly vote-wise expenditures for December 2019 and cumulative (most of Q2 of 2019/20) published on 09.01.20; also February 2020 and cumulative was published on 21.04.20; however December 2019 and January 2020 monthly reports were not published.

Comments: Other IYRs were published including payroll reports and social spending reports.

Government Reviewer

Opinion: Disagree

Suggested Answer: there reports are published the first week of every months. but due the website challenges, these have to be re uploaded and the date on most of them is 31 January 2021. for instance the latest report is dated 7 July 2021 which was uploaded after the website was worked on

IBP Comment

Please see the "IBP Staff" comment for IYRs-2. Also, in the year preceding the research cutoff date of 31 December 2020, only 6 monthly vote-wise expenditure reports were published (those of Dec 2019, and Jan, Feb, Mar, Apr, and June 2020). The existing response is revised from "The reports were published way too late on 31 January 2021" to "n/a."

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:

Via Wayback Machine "snapshots" of two pages on the Ministry of Finance, Economic Planning & Development website:

<https://web.archive.org/web/20210101015124/https://www.finance.gov.mw/index.php/blog/budget-performance-quarterly-reports>

<https://web.archive.org/web/20210101022849/https://www.finance.gov.mw/index.php/blog/annual-economic-reports> Via Wayback Machine "snapshots" of two pages on the Ministry of Finance, Economic Planning & Development website:

<https://web.archive.org/web/20210101015124/https://www.finance.gov.mw/index.php/blog/budget-performance-quarterly-reports>

<https://web.archive.org/web/20210101022849/https://www.finance.gov.mw/index.php/blog/annual-economic-reports>

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports>

Comment:

The documents were published way too late in January 2021

Peer Reviewer

Opinion: Disagree

Suggested Answer: The dates of publication were confirmed from the internet archive, showing dates such as those on IYRs-3a. However, it appears that around January 2021, all MOF publication were removed and then re-published, since thereafter the publication dates on Ministry of Finance appear as 31st January 2021.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well noted. The response is revised from "Checked the document details on the government web page" to "Via Wayback Machine "snapshots" of two pages on the Ministry of Finance, Economic Planning & Development website:
<https://web.archive.org/web/20210101015124/https://www.finance.gov.mw/index.php/blog/budget-performance-quarterly-reports>
[https://web.archive.org/web/20210101022849/https://www.finance.gov.mw/index.php/blog/annual-economic-reports.](https://web.archive.org/web/20210101022849/https://www.finance.gov.mw/index.php/blog/annual-economic-reports)"

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.

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.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.finance.gov.mw/index.php/blog/budget-performance-quarterly-reports> <https://www.finance.gov.mw/index.php/blog/budget-performance-quarterly-reports>

Source:

<https://www.finance.gov.mw/index.php/blog/budget-performance-quarterly-reports>

Comment:

No comment

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://web.archive.org/web/20210101015124/https://www.finance.gov.mw/index.php/blog/budget-performance-quarterly-reports> shows the original dates of publication Note that the Q2 (December 2019) report appears on <https://web.archive.org/web/20210101022849/https://www.finance.gov.mw/index.php/blog/annual-economic-reports>

Government Reviewer

Opinion: Agree

Comments: <file:///C:/Users/User/Downloads/Monthly%20Vote-Wise%20Expenditures%20by%20Economic%20Classification-May%202019%20Based%20on%20Mid%20Year%20figure.pdf>

IBP Comment

The source given by researcher is correct, although the finance ministry website has undergone a reorganization that has reset the publication dates for documents. For original publication dates, please see the Wayback Machine "snapshots" listed by the peer reviewer.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports>

Comment:

No comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

IBP Comment
Please see the "IBP Staff" comment for IYRs-2. The response is revised from "c" to "d."

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports>

Comment:

Published way too late

Peer Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)
Comments: See preceding review observations, eg IYRs-2

Government Reviewer
Opinion: Agree

IBP Comment
Please see the "IBP Staff" comment for IYRs-2. An insufficient number of the in-year execution reports produced by the Ministry of Finance were published online in the 4 quarters/12 months preceding the OBS research cutoff date of 31 December 2020. The response is revised from "a" to "c."

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Different types of in-year execution documents were published at times during FY 2019/20 and FY 2020/21 (albeit inconsistently), and technical partners confirm that while not all quarterly and monthly execution reports were available online, they could be received on demand during 2020.

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

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:

Quarterly Performance Report

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports>

Comment:

The published IYRs included the following:

- a) Payroll performance
- b) 2019 -20 consolidated commitments
- c) 2019 -20 1st Quarterly reports

Peer Reviewer

Opinion: Disagree

Suggested Answer: The main IYR, which is not among those listed above, is the 'Monthly Vote-Wise Expenditures by Economic Classification (Cash Basis)'

Government Reviewer

Opinion: Agree

IBP Comment

The comment from the peer reviewer is well noted. The response is revised from: "a) Payroll performance b) 2019 -20 consolidated commitments c) 2019 -20 1st Quarterly reports" to: "Quarterly Performance Report" As noted in previous indicators, the Government does publish a number of execution documents during the fiscal year. However these documents are inconsistently published on time and of limited scope.

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:
No source

Comment:
No comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2019-20

Source:
<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

<https://www.finance.gov.mw/index.php/our-documents/revenue-return>

Comment:
2019/2020 Vote-wise Expenditure by Mid-year review and the Revenue return July 2019 to February 2020 were produced but not published within acceptable timeframe. The Ministry of Finance website: "<https://www.finance.gov.mw/index.php/our-documents/budget-statements#>" shows that Malawi's Mid-Year Budget Review document was published late on 31 January 2021.

Peer Reviewer
Opinion: Agree
Comments: See MYR-2

Government Reviewer
Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:
c. More than nine weeks, but less than three months, after the midpoint

Source:
<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The mid year review document was posted on the ministry of finance website in January 2021, which is more than three months after the midpoint of the fiscal year

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. More than nine weeks, but less than three months, after the midpoint

Comments: MOF published the half-year report on 06.03.20. As for EBP2 etc, the publication dates were found from the internet archive.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Nine weeks or less, but more than six weeks, after the midpoint

Comments: The ministry of finance is not mandated to produced the Mid year review documents. however as a matter of practice the ministry has been producing the report every year and is also published

IBP Comment

The peer reviewer's comment is well noted. The answer is changed from "d" to "c".

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

06/03/2020

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: 06/03/2020

Government Reviewer

Opinion: Agree

Comments: the date indicated is the date on which all the documents were reuploaded after the website had been down

IBP Comment

The peer reviewer's comment is well noted (see also MYR-3b). The response is revised from "31/01/2021" to "06/03/2020."

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:

Via a snapshot from the Wayback Machine (<https://web.archive.org/web/20210101022517/https://www.finance.gov.mw/index.php/blog/budget>).

See the "Details" button next to "2019 - 2020 Mid Year Budget Review"

Source:

no source

Comment:
no comment

Peer Reviewer

Opinion: Disagree

Suggested Answer: The dates of publication were confirmed from the internet archive, showing the date on MYR-3a. However, it appears that around January 2021, all MOF publications were removed and then re-published, since thereafter the publication dates on Ministry of Finance appear as 31st January 2021.

Government Reviewer

Opinion: Disagree

Suggested Answer: the date on which the document was uploaded

IBP Comment

Please see peer reviewer comment. The response is revised from "n/a" to "Via a snapshot from the Wayback Machine (<https://web.archive.org/web/20210101022517/https://www.finance.gov.mw/index.php/blog/budget>). See the "Details" button next to "2019 - 2020 Mid Year Budget Review"

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 leave this question blank.

Answer:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=36:2019-2020-mid-year-budget-review>

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The MYR was published in January 2021

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://web.archive.org/web/20210101022517/https://www.finance.gov.mw/index.php/blog/budget>

Government Reviewer

Opinion:

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

IBP Comment

Answer changed from blank to URL. This link directs to a pdf document download.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. No

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

IBP Comment

Answer changed from "d" to "c"

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

No comment

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Government Reviewer

Opinion: Agree

Comments: for 2020 yes it appears as if it was uploaded on 31 January 2021 which was the date it was reuploaded

IBP Comment

Answer changed from "a" to "e"

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

THE 2019/20 MID-YEAR BUDGET REVIEW

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

2019/2020 Mid-year budget review was produced and presented to Parliament. However, the document details on the government website <https://www.finance.gov.mw/index.php/our-documents/budget-statements> show that it was published on 31 January 2021. This published date is outside the OBS deadline.

Peer Reviewer

Opinion: Disagree

Suggested Answer: THE 2019/20 MID-YEAR BUDGET REVIEW is the title on the document itself

Government Reviewer

Opinion: Disagree

Suggested Answer: It is called "The 2019-20 Mid Year Budget Review"

IBP Comment

The comments from the external reviewers are well noted. The existing response is therefore revised from "2019-2020 Vote-wise Expenditure by Mid-year review" to "THE 2019/20 MID-YEAR BUDGET REVIEW."

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

no source

Comment:
No comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018-19

Source:
<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:
section 86(3) of the PFMA obliges the Minister of Finance to produce and present an Annual Report to Parliament after the reporting year expires. The act does not specify exact dates for presentation of the report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:
d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Source:
<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:
The budget Document 2 which is called the Annual Economic Report is considered as the YER in Malawi. The 2019-20 Annual Economic Report has an analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Actual Outturn; this is other YER information. Together the two documents comprise the YER.

However, it was not published according to the OBS cut-off date standard. As such it did not qualify to be considered a Year-End Report.

Peer Reviewer

Opinion: Agree

Comments: The YER in Malawi is a combination of the 2020 Annual Economic Report (AER), especially the Public Finance chapter, plus the section of the Draft Financial Statements 2020-21 called 'THE 2018/19 FISCAL YEAR PERFORMANCE', on pages 2-8. While the latter was successfully published (see EBP-2 etc), the 2020 AER does not appear on the website at all. Note, however, that both the 2019 and 2021 AERs do appear on the website.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: the Year End Revised (YER) are produced and published. it is not a separate document but are within the approved budget documents.

IBP Comment

Given that the timeliness criterion for the publication of an YER runs until 12 months after the end of the corresponding fiscal year (please see response option "c" above), the period of acceptable publication of the 2020 Annual Economic Report extends past the OBS 2021 research cutoff date of 31 December 2020. We can therefore evaluate the 2019 Annual Economic Report, which, as the peer reviewer notes, *is* publicly available. However, this document does not report extensively on the government's financial activities and its performance on implementing the budget during the entire fiscal year; public finance is covered by a single chapter of several pages. Regarding the 2020/21 Draft Financial Statement mentioned by the peer reviewer: given that it was published on 17 September 2020 (please see EBP-2), this is more than 12 months after the end of FY 2018/19, which is outside of the timeliness criteria for the YER. The existing response of "d" is therefore maintained.

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:

The initial publishing date is not clear on the government website

Peer Reviewer

Opinion: Disagree

Suggested Answer: The 2020 AER was not published (see YER-2, etc)

Comments: The 2020AER

Government Reviewer

Opinion: Disagree

Suggested Answer: 31/01/2021 which is the date the documents were uploaded. under normal circumstances the document is uploaded 3 months after the budget is approved and its the revised column in the tables

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

IBP Comment

Please see the "IBP Staff" comment for indicator YER-2. The existing response is revised from "01/02/2021" to a blank response.

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
n/a

Source:
n/a

Comment:
The initial publishing date is not clear on the government website

Peer Reviewer

Opinion: Disagree
Suggested Answer: The 2020 AER was not published at all (see YER-2, etc)

Government Reviewer

Opinion: Disagree
Suggested Answer: the uploading date shown against the documents

IBP Comment

Please see the "IBP Staff" comment for indicator YER-2. The existing response is revised from "The details section of the document state the publication date." to "n/a."

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 leave this question blank.

Answer:

Source:
<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:
The budget Document 2 which is called the Annual Economic Report is considered as the YER in Malawi. The 2019-20 Annual Economic Report has an analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Actual Outturn; this is other YER information. Together the two documents comprise the YER.

However, it was not published according to the OBS cut-off date standard. As such it did not qualify to be considered a Year-End Report. .

Peer Reviewer

Opinion: Agree
Comments: The YER in Malawi is a combination of the 2020 AER plus the section of the Draft Financial Statements 2020-21 called 'THE 2018/19 FISCAL YEAR PERFORMANCE', on pages 2-8. The latter includes YER information not available in the AER. The address of the latter is shown at EBP-4

Government Reviewer

Opinion: Disagree
Suggested Answer: if YER stand for Year End Revised then it is not the Annual Economic Report as being indicated by the reviewer. it is basically the revised budget at the end of the financial year. this as earlier said is simply indicated as the revised column in the budget documents that has figures such as detailed budget documents, budget statement, and PBB.
Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

IBP Comment

Please see the "IBP Staff" comment for indicator YER-2. The existing response is revised from "<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports?download=68:2019-annual-economic-report>" to a blank response.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports?download=68:2019-annual-economic-report>

Comment:

The YER is normally the Annual Economic Report

Peer Reviewer

Opinion: Agree

Comments: Neither part of the YER is produced in machine readable format

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

IBP Comment

Please see the "IBP Staff" comment for indicator YER-2. The existing response is revised from "c" to "d," as the YER is considered not publicly available.

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

www.fiancne.gov.mw

Comment:

The 2019 Annual economic report provide information about the Approved Estimates, Revised Estimates and Actual Outturns. The 2019-20 Fiscal Year Performance provides an analysis on income and expenditures with columns that include Approved Estimates, Revised Estimates and Actual Outturn; this is other YER information. Together the two documents comprise the YER. The Annual Economic Report 2019 was published 1 February 2021 which means it was published late. The answer is A.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not produced at all

Comments: The YER in Malawi is a combination of the 2020 Annual Economic Report (AER), especially the Public Finance chapter, plus the section of the Draft Financial Statements 2020-21 called 'THE 2018/19 FISCAL YEAR PERFORMANCE', on pages 2-8. While the latter was successfully published (see EBP-2 etc), the 2020 AER does not appear on the website at all. Note, however, that both the 2019 and 2021 AERs do appear on the

website.

Government Reviewer
Opinion: Agree

IBP Comment

Please see the "IBP Staff" comment for YER-2. Section 86 of the PFMA 2003 (<https://www.icam.mw/wp-content/uploads/2018/08/Public-Finance-Management-Act-2003.pdf>) obliges Ministers to submit annual reports to the President and National Assembly after the end of each fiscal year. The response is revised from "a" to "c."

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:

Section 86 of the PFMA 2003 (<https://www.icam.mw/wp-content/uploads/2018/08/Public-Finance-Management-Act-2003.pdf>) obliges Ministers to submit annual reports to the President and National Assembly after the end of each fiscal year. Section 86 of the PFMA 2003 (<https://www.icam.mw/wp-content/uploads/2018/08/Public-Finance-Management-Act-2003.pdf>) obliges Ministers to submit annual reports to the President and National Assembly after the end of each fiscal year.

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

www.finance.gov.mw

Comment:

2019 Annual Economic Report

Peer Reviewer
Opinion: Disagree

Suggested Answer: The YER in Malawi is a combination of the 2020 Annual Economic Report (AER), especially the Public Finance chapter, plus the section of the Draft Financial Statements 2020-21 called 'THE 2018/19 FISCAL YEAR PERFORMANCE', on pages 2-8. While the latter was successfully published (see EBP-2 etc), the 2020 AER does not appear on the website at all. Note, however, that both the 2019 and 2021 AERs do appear on the website. The 2019 AER to which the researchers refer above includes AER information in the Public Finance chapter beginning on page 178, but the actual outturn information is for 2017/18 not 2018/19.

Government Reviewer
Opinion: Agree

IBP Comment

Please see the "IBP Staff" comment for indicator YER-2. The existing response is revised from "2019 Annual Economic Report" to "n/a."

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

no source

Comment:

no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: but a summary is made available within the citizen budget that is produced

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:

2018-2019

Source:

Comment:

No comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public

Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

<https://www.nao.gov.mw/index.php/en/documents/audit-reports/category/28-final-performance-appraisal-system-pdf>

Comment:

The Auditor-General published the 2018-2019 Audit report on their website on 25 February 2021 after the cut off date.

Peer Reviewer

Opinion: Agree

Comments: The 25 February 2021 publication date for the 2018-19 AR is what is shown on the NAO website currently and may be the first publication of that report on the NAO website. However, the same date of 25 February 2021 appears on the website for all the earlier years. However earlier years (2016-17 and 2017-2018) were successfully published within the 18 month timescale allowed by OBS definitions, as shown by the Wayback Machine at end 2019. However, the Wayback Machine shows that the published documents part of the NAO website may not have been accessible throughout 2020.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: this document is done by the accountant general and it part of the end year review documents

IBP Comment

In light of the context provided by the researcher and peer reviewer, the existing response of "d" is maintained.

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

<https://www.nao.gov.mw/index.php/en/documents/audit-reports/category/28-final-performance-appraisal-system-pdf>

Comment:

The Auditor-General did not publish the 2018-2019 Audit report on their website. However, the AR cover memo was published by the Ministry of Finance (Treasury)

Peer Reviewer

Opinion: Agree

Comments: According to the wayback machine, the 2019/20 audit cover letter was published on the MOF website in September 2020.

Government Reviewer

Opinion: Agree

Comments: due to website challenges we had

IBP Comment

Given that the report itself was not published until after the OBS 2021 research cutoff date of 31 December 2020, the response is revised from "25/02/2021" to a blank response.

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
n/a

Source:
n/a

Comment:
n/a

Peer Reviewer

Opinion: Disagree

Suggested Answer: The audit report itself was published only on the NAO website on 25 February 2021. The cover letter only was published on the MOF website on 17 September at <https://web.archive.org/web/20201030171816/https://www.finance.gov.mw/index.php/blog/annual-economic-reports>

Government Reviewer

Opinion: Agree

IBP Comment

Given that the audit report was only posted online after the OBS 2021 research cutoff date of 31 December 2020, the response is revised from "The document "details" tab on the Ministry of finance's website "<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>" shows the date of publishing the AR was 1 February 2021." to "n/a."

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 leave this question blank.

Answer:

Source:
<https://www.nao.gov.mw/index.php/en/documents/audit-reports/category/28-final-performance-appraisal-system-pdf>

Comment:
It was published too late On 1 February 2021

Peer Reviewer

Opinion: Agree

Comments:

Government Reviewer

Opinion: Agree

IBP Comment

Given that the report itself was not published until after the OBS 2021 research cutoff date of 31 December 2020, the response is revised from "<https://www.nao.gov.mw/index.php/en/documents/audit-reports/category/28-final-performance-appraisal-system-pdf?download=36:auditor-general-report-for-year-ending-30-june-2019>" to a blank response.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

<https://www.nao.gov.mw/>

Comment:

The Auditor-General did not publish the 2018-2019 Audit report on their website. However, the AR cover memo was published by the Ministry of Finance (Treasury)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

IBP Comment

The government reviewer's comment is well noted. Given that the audit report was not published by the OBS research cutoff date of 31 December 2020, the existing response of "d" is maintained.

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

<https://www.nao.gov.mw/index.php/en/documents/audit-reports/category/28-final-performance-appraisal-system-pdf>

Comment:

It was not timely shared

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Given that the audit report was not published as of the OBS 2021 research cutoff date of 31 December 2020, the response is revised from "a" to "c" to ensure the consistent application of survey methodology across countries.

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:

The audit report was not published online until after the OBS 2021 research cutoff date of 31 December 2020.

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Auditor General Report for year ending 30 June 2019

Source:

<https://www.nao.gov.mw/index.php/en/documents/audit-reports/category/28-final-performance-appraisal-system-pdf?download=36:auditor-general-report-for-year-ending-30-june-2019>

Comment:

The report is titled the Audit report 2018-2019

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>

Answer:

b. No

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

no source

Comment:

www.finance.gov.mw

www.nao.gov.mw

www.malawi.gov.mw

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Source:

no source

Comment:

no coment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

IBP Comment

The response from the government reviewer is well noted. Without an additional source or link provided in support of an "a" response, the existing response of "d" is maintained.

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Source:

no source

Comment:

no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

IBP Comment

The response from the government reviewer is well noted. Without an additional source or link provided in support of an "a" response, the existing response of "d" is maintained.

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.

Answer:

b. No

Source:

No source

Comment:
no comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: a. Yes

IBP Comment
The response from the government reviewer is well noted. Without an additional source or link provided in support of an "a" response, the existing response of "b" is maintained.

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.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:
a. Yes

Source:
<https://www.icam.mw/wp-content/uploads/2018/08/Public-Finance-Management-Act-2003.pdf>
<http://www.nao.gov.mw/index.php/docs/audit-laws-regulations?download=5:public-audit-act>

Comment:
Public Audit Act (2003), section 15 (1 - 3); section 16 (1, 2) and section 17
Section 86 of PFMA which obliges ministries departments and agencies of government to report annually on state of affairs with regard to implementation of the year's budget

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-3. Is there at least one additional law 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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:
a. Yes

Source:
The Constitution of Malawi
The Access to Information Act

Comment:
Section 5 of the ATI provides that every person shall have the right to access information, in so far as that information is required for the exercise of his rights, which is in the custody of or under the control of a public body or a relevant private body in expeditious and inexpensive manner
Section 13 (15)" of the Constitution of the Republic of Malawi talks about Public Trust and Good Governance,... "To introduce measures which will guarantee accountability, transparency, personal integrity and financial probity and which by virtue of their effectiveness and visibility will strengthen confidence in public institutions. Sections 29 and 30 (1 - 4) also talk about Economic Activity and the Citizens Right to Development respectively. Section 37 provides for the Access to Information: "Every person shall have the right of access to all information held by the State or any of its organs at any level of Government insofar as such information is required for the exercise of his or her rights."

Peer Reviewer

Opinion: Agree

Comments: The ATI Act is dated 2017 and the corresponding ATI Regulations are dated 17th January 2021. The 2017 Public Procurement and Disposal of Assets (PPDA) Act defines requirements for transparency and ATI on procurements. This is also new and the corresponding PPDA Regulations were issued only in 2020. There is also a Micro, Small and Medium Enterprises (MSME) Order issued under the PPDA Act which is facilitating ATI processes and citizen engagement. The MSME Order is now being operationalised.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

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

Source:

Comment:

The EBP document No. 4 Volumes 1 to 3 present both recurrent and capital detailed budget estimates by Ministry, Department and Agency. The MDAs are presented as votes as shown in the table of contents of this document. For example vote 320 provides expenditure for the Ministry of Gender, Children, Disability and Social Welfare. The same is the case with other Votes. There is a further presentation of administrative units within the ministries/votes.

However Budget Document No 4 is not published online and so not publicly available.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 Annex 1 presents total expenditures for all administrative units and was published. Note that while Budget document 4 was not published, it also provides details of expenditure for all administrative units and additionally details allocations within each administrative unit. The rating was a. in 2019.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> Per the "IBP Staff" comment on indicator EBP-2, the EBP is considered publicly available, as the 2020-21 Draft Financial Statement was published online. Please see Annex 2 beginning on page 35 of the DRAFT 2020/21 FINANCIAL STATEMENT; the response is revised from "d" to "a."

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

No source

Comment:

EBP document number 5 is called Program Based Budget and classifies expenditure by programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense, etc. The EBP document 5 is further classified as donor funded (PBB 1) and Government funded (PBB2).

However the EBP document number 5 is not published for public use by the Government.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by functional classification.

Comments: Budget document 3 was published and a new table (ie not provided in earlier years), called Table 5: 2020/21 Budget Estimates by MGDS Key Priority Area, was provided.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: document number 5 is called Program Based Budget and classifies expenditure by programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense, etc. The EBP document 5 is further classified as donor funded (PBB 1) and Government funded (PBB2).

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The government reviewer's comment is well noted; however, Document 5 of the EBP package is not considered publicly available. Meanwhile, the peer reviewer's note regarding Table 5 (on pages 22-23 of the Draft 2020/21 Financial Statement, or Document 3) is well received. The response is therefore revised from "b" to "a."

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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be

aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

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

Source:

No source

Comment:

The EBP documents are not published as such they can not be used for the review

Peer Reviewer

Opinion: I choose not to review this question

Comments: Though budget document 3 was published and does give functional analysis, the reviewer was unable to check the international standards.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: its based on GFS 2014 which is the international way of presenting government financial statistics

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The functional presentation contained in Table 5 of the Draft 2020/21 Financial Statement does not appear to be compatible with COFOG (see page 143: <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>)- for example, "Defence" and "Public Order and Safety" are combined into one category. The existing response of "b" is maintained.

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

No source

Comment:

The EBP documents are not published as such they can not be used for the review

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by economic classification.

Comments: Budget document 3 was published and has economic classification in Annexes 1 and 2. The same answer was given in 2019

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by economic classification.

Comments: expenditures are presented by economic classification. this is where the documents presents expenditures as being for PE, ORT, Dev Part 1 or Part 2

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The peer reviewer's comment is well noted- a presentation of expenditures by economic classification for FY 2020-21 can be found in Annex 1 on pages 32-34 of the Draft 2020/21 Financial Statement/Document 3. The response is revised from "b" to "a."

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?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The EBP documents 4 and 5 were not published for public use according to OBS standards and therefore not reviewed

Peer Reviewer

Opinion: Agree

Comments: The classification in Annex 1 and 2 of Budget document 3 does not comply with international standards

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the economic classification is compatible with international standards.

Comments: we follow GFS 2014 way of presenting government financial statistics and this is compatible with international standards

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

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented.

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The EBP documents 4 and 5 not published per the requirement of OBS and therefore note reviewed

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented.

Comments: the PBB present the budget in program format

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> EBP document 3 (the Draft 2020/21 Financial Statement) provides expenditure estimates for a limited range of programs in Annex 4 on page 52. The response is therefore revised from "d" to "c."

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)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The draft financial statement provides multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification). However it was published way after the 2021 OBS deadline.

The other EBP documents 2 ((personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates) present expenditure classifications by administrative, economic, and functional classification. However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Comments: The researcher refers to 'other EBP documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates)' which is not clear as Document 2, 3 and 5 are respectively Annual Economic Report, Financial Statements and Program Based Budgets. Budget document 3 was published and has expenditure by administrative and economic classification for two years beyond the budget year in Annexes 1 and 2. The answer b was given in 2019.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements#> <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> EBP document 3 (the Draft 2020/21 Financial Statement) provides multiyear expenditures by economic classification in Annex 1 (page 32) and by administrative classification in Annex 2 (page 35). The response is therefore revised from "d" to "b."

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Economic classification

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The draft financial statement provides multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification). However it was published way after the 2021 OBS deadline.

The other EBP documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates) present expenditure classifications by administrative, economic, and functional classification. However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The researcher refers to 'other EBP documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates)' which is not clear as Document 2, 3 and 5 are respectively Annual Economic Report, Financial Statements and Program Based Budgets. Budget document 3 was published and has expenditure by administrative and economic classification for two years beyond the budget year in Annexes 1 and 2.

Government Reviewer

Opinion: Agree

IBP Comment

Please see the "IBP Staff" comment for question 7; the response is revised from "None of the above" to "Administrative classification, Economic classification."

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?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can

vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The draft financial statement provides multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification). However it was published way after the 2021 OBS deadline.

The other EBP documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates) present expenditure classifications by administrative, economic, and functional classification. However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Agree

Comments: The researcher refers to 'other EBP documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates)' which is not clear as Document 2, 3 and 5 are respectively Annual Economic Report, Financial Statements and Program Based Budgets.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

d. No, individual sources of tax revenue are not presented.

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The EBP documents 3 (ORT), and 5 (Development budget estimates) present expenditure classifications by administrative, economic, and functional classification. However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Agree

Comments: The researcher refers to 'EBP documents 3 (ORT), and 5 (Development budget estimates)' which is not clear as Document 3 and 5 are respectively Financial Statements and Program Based Budgets. Individual sources of tax revenue are not given in Budget Document 3 for the year 2020-21, though it is noted that in 2018-19 page 68 gave a revenue analysis.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

IBP Comment

The government reviewer's comment is well received. Given that only EBP document 3 (the Draft 2020/21 Financial Statement) is considered publicly available, the existing response of "d" is maintained.

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?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The EBP and its supporting documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates) present expenditure classifications by administrative, economic, and functional classification. However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The researcher refers to 'other EBP documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates)' which is not clear as Document 2, 3 and 5 are respectively Annual Economic Report, Financial Statements and Program Based Budgets. Budget document 3 was published and is the one that includes some non-tax revenue analysis in Annex 1

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: the financial statement has a segment that talks about source on none tax revenue. a summary is presented in framework table.
<https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The comments from the external reviewers are well noted. Table 3 and Annex 1 of the Draft 2020/21 Financial Statement on pages 16 and 32, respectively, provide individual sources of non-tax revenue for FY 2020-21. The response is therefore revised from "d" to "a."

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)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The EBP and its supporting documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates) present expenditure classifications by administrative, economic, and functional classification. However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The researcher refers to 'other EBP documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates)' which is not clear as Document 2, 3 and 5 are respectively Annual Economic Report, Financial Statements and Program Based Budgets. Budget document 3 was published and is the one that includes multi-year analysis in Annex 1

Government Reviewer

Opinion: Agree

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The peer reviewer is correct that this information is provided in Annex 1 of EBP document 3 (the Draft 2020/21 Financial Statement). Given that this document is considered publicly available (please see EBP-2), the response is revised from "b" to "a."

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)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a

multi-year period.

Answer:

c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The EBP and its supporting documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates) present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Agree

Comments: The researcher refers to 'other EBP documents 2 (personal emoluments), 3 (ORT), 4 (Detailed estimates by Vote) and 5 (Development budget estimates)' which is not clear as Document 2, 3 and 5 are respectively Annual Economic Report, Financial Statements and Program Based Budgets. Budget document 3 was published but does not provide multi-year analysis of revenue in Annex 1

Government Reviewer

Opinion: Agree

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> EBP document 3 (the Draft 2020/21 Financial Statement) provides figures for small individual sources of revenue (e.g., "Parastatal dividends") for a multi-year period in Annex 1 on page 32. The response is therefore revised from "d" to "c."

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?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The EBP and its supporting documents 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 (net Domestic debts External debts and the interest payments on the debts (debt serving). However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Budget document 3 was published and contains an analysis on new borrowing and interest payments in annex 1. In addition, the 2020-21 document contained an analysis of debt stock at the end of the previous year 30th June 2020, starting on page 25. This opening debt plus the new borrowing provides the total debt burden at the end of the budget year. It is noted that the analysis from page 25 is new, ie that no such analysis of debt stock was provided in earlier years.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: yes they are presented in the financial statement. <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> EBP document 3 (the Draft 2020/21 Financial Statement) provides figures for interest payments and net new borrowing in Annex 1 on page 32. Given that the total debt burden at the end of FY 2020-21 is not explicitly presented, the response is revised from "d" to "b."

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The EBP and its supporting documents 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 (net Domestic debts External debts and the interest payments on the debts (debt serving). However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Disagree

Suggested Answer: All three were provided.

Comments: See the comment on question 13a

Government Reviewer

Opinion: Disagree

Suggested Answer: 1. The amount of net new borrowing required during the budget year. 2. The interest payments on outstanding debt for the budget year these are presented in the financial statements. check page 18 of the document below

Comments: these are presented in the financial statements. check page 18 of the document below <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final>

IBP Comment

Please see the "IBP Staff" comment for question 13. The response is revised from "None of the above" to "The amount of net new borrowing required during the budget year, The interest payments on outstanding debt for the budget year."

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.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The EBP and its supporting documents 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 (net Domestic debts External debts and the interest payments on the debts (debt serving)). However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Agree

Comments: Budget document 3 was published and includes info on debt as well as info on interest rates and maturity profile, starting on page 28. However, this analysis is at the start of the budget year, not the end of the budget year.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well noted. Despite the public availability of the Draft 2020/21 Financial Statement (please see the "IBP Staff" comment for EBP-2), the existing response of "d" is maintained.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements>

Comment:

The EBP and its supporting documents 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 (net Domestic debts External debts and the interest payments on the debts (debt serving). However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Agree

Comments: Budget document 3 was published and includes info on debt, But it does not include any info on interest rates and maturity profile at the end of the year. However the split between domestic and external can be derived as the new debt in the year is split in Annex 1.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well noted. Despite the public availability of the Draft 2020/21 Financial Statement (please see the "IBP Staff" comment for EBP-2), the existing response of "None of the above" is maintained. While the new domestic and external debt is listed in Annex 1, question 14 refers to total debt outstanding at the end of the budget year.

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.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

no source

Comment:

The EBP budget statement presents some information on the macroeconomic forecast upon which the budget projections are based that include a discussion of the economic outlook as well as estimates of the following: inflation rate 1; real GDP growth in Document 3; and interest rates and nominal GDP level not presented. However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 1 includes inflation forecast on page 7, budget document 3 (which was published) includes real GDP prediction on page 16 but not predicted interest rates nor predicted nominal GDP.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: these are presented in the financial statements. and the budget statement. <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final>

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The comments from the external reviewers are well noted. Inflation and real GDP growth can be found on pages 28 and 16, respectively, of the Draft 2020/21 Financial Statement. The response is therefore revised from "d" to "c."

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Real GDP growth

Inflation rate

Source:

Comment:

The EBP budget statement presents some information on the macroeconomic forecast upon which the budget projections are based that include a discussion of the economic outlook as well as estimates of the following: inflation rate 1; real GDP growth in Document 3; and interest rates and nominal GDP level not presented. However, the documents were not published on any of the government websites.

As such the documents were not reviewed

Peer Reviewer

Opinion: Disagree

Suggested Answer: Budget document 3 was published including real GDP. Budget document 1 (budget speech) included inflation rate.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final>

IBP Comment

Please see the "IBP Staff" comment for question 15. The response is revised from "None of the above" to "Inflation rate, Real GDP growth."

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.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

No source

Comment:

There has not been any attempt at discussing or providing information in the document nor the budget statement of the impact of assumptions made in the budget framework.

However the other supporting budget documents were not published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

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

Source:
No source

Comment:
The new government made some new policy proposals like Agricultural Input Program (AIP) targeting over 4 million small holder farmers from the 900, 000 target in the former government's Farm input subsidy Program (FISP) , the increase in the Tax free band for employees pay as you earn (PAYE), increased minimum wage to MK50, 000 among others were introduced in the 2020/21 EBP.

However the information was in EBP document 3 was not published.

Peer Reviewer
Opinion: Agree
Comments: Though budget document 3 was published, no sensitivity analysis was given.

Government Reviewer
Opinion: Disagree
Suggested Answer:
c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

IBP Comment
While EBP document 3 (the Draft 2020/21 Financial Statement) is publicly available (see EBP-2), there is no discussion/highlighting of new policy proposals as distinct from existing policies. The existing response of "d" is maintained.

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:
d. No, information that shows how new policy proposals affect revenues is not presented.

Source:
No source

Comment:
EBP Document 3 pages 32 to 34 show how the new policy proposal would potentially affect the revenue policies.

However the information was in EBP document 3 was not published.

Peer Reviewer

Opinion: Agree

Comments: Document 3 was published however pages 32-34 do not analyse how new policies will affect the revenues as indicated by the researcher.

Government Reviewer

Opinion: Agree

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> While EBP document 3 (the Draft 2020/21 Financial Statement) is publicly available (see EBP-2), the peer reviewer is correct that the requested information is not presented on pages 32-34. The existing response of "d" is maintained.

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)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

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

Source:

No source

Comment:

The Executive's Budget Proposal document 3 from page 9 to page 15 presented expenditures for the year preceding the budget year 2020/21 (BY-1) by all the three expenditure classifications (by administrative, economic, or functional classification).

However the document 3 was not published by government

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published and gives BY-1 information

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: was published on time but due to website challenges had to be reuploaded. <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final>

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> EBP document 3 (the Draft 2020/21 Financial Statement) provides expenditures for FY 2019-20 by economic classification in Annex 1 on page 32, and by administrative classification in Annex 2 on page 35. The response is revised from "d" to "b."

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)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

Source:

No source

Comment:

The Executive's Budget Proposal document 3 from page 9 to page 15 presented expenditures for individual programs for the year preceding the budget year (BY-1) by all the three expenditure classifications (by administrative, economic, or functional classification).

However the document 3 was not published by government

Peer Reviewer

Opinion: Agree

Comments: Program analysis is given in budget document 5 (PBB) which was not published

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Comments: but appears to have been published late due to website challenges. <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final>

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> EBP document 3 (the Draft 2020/21 Financial Statement) provides expenditure estimates for a limited range of programs in Annex 4 on page 52. The response is therefore revised from "d" to "c."

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?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

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

Source:

No source.

Comment:

The EBP Document 3 tables 3, 4 and 5 present updated expenditure estimates of the year prior to the budget year (BY-1) from the original enacted

levels to reflect actual expenditures.

However document 3 was not published by government.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published and presents updated expenditure estimates of the year prior to the budget year (BY-1), shown in section 3 beginning on page 9.

Government Reviewer

Opinion: Agree

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The peer reviewer's comment is well noted. Table 2 on pages 9-11 of EBP document 3 (the Draft 2020/21 financial statement) presents these figures in the column "2019/20 Preliminary Outturn." The response is revised from "b" to "a."

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)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

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

Source:

No source

Comment:

The EBP document 3 pages 2 to 15 present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) all the three expenditure classifications (by administrative, economic, or functional classification).

However document 3 was not published by government

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published. Table 1 gives an analysis by economic classification of BY-2.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: appeared as if it was published late

IBP Comment

The peer reviewer's comment is well noted. Per the "IBP Staff" comment on indicator EBP-2, the EBP is considered publicly available, as the 2020-21 Draft Financial Statement (aka document 3) was published online. Table 1 provides an economic classification of expenditures for FY 2018-19; as such, the response is therefore revised from "d" to "c."

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:
Economic classification

Source:
No source

Comment:
The EBP document 3 pages 2 to 15 present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) all the three expenditure classifications (by administrative, economic, or functional classification).

However document 3 was not published by government

Peer Reviewer

Opinion: Disagree

Suggested Answer: Budget document 3 was published and includes economic classification of BY-2

Government Reviewer

Opinion: Disagree

Suggested Answer: published late due to website issues

IBP Comment

Please see the "IBP Staff" comment for question 22. In light of the peer reviewer's note, the response is revised from "None of the above" to "Economic classification."

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)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:
d. No, expenditures are not presented by program for BY-2 and prior years.

Source:
No source

Comment:
The EBP document 3 pages 2 to 15 present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years).

However document 3 was not published by government

Peer Reviewer

Opinion: Agree

Comments: The EBP document 3 pages 2 to 15 do not present expenditures for individual programs. This information should be in Budget Document 5 though that has not been provided on the website at all.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Comments: published late due to website challenges

IBP Comment

The peer reviewer's comment is well noted. Pages 2-15 of EBP document 3 (DRAFT 2020/21 FINANCIAL STATEMENT) do not display program expenditures for BY-2. The existing response of "d" is therefore maintained.

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?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

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

Source:

No source

Comment:

The EBP document 3 pages 2 to 15 present expenditures for two years prior to the budget year (BY-2).

However document 3 was not published by government

Peer Reviewer

Opinion: Agree

Comments: Budget document 3 was published, however it does not appear to contain actual out-turns for BY-2 in table 1 are described as revised estimates and not actual out-turn.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: published late due to website challenges

IBP Comment

The peer reviewer's comment is well noted. While EBP document 3 (DRAFT 2020/21 FINANCIAL STATEMENT) is publicly available (please see the "IBP Staff" comment for indicator EBP-2), the FY 2018-19 figures provided in Table 1 on page 3 are described as "Revised *Estimates* End-Year". The existing response of "d" is therefore maintained.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

No source

Comment:

The Executive's Budget Proposal document 3 pages 16 to 18 present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1).

However the document was not published by government

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: published late due to website challenges

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The peer reviewer's comment is well noted. Table 2 on pages 9-11 of EBP document 3 (the Draft 2020/21 financial statement) presents revenue estimates by category for FY 2019-20. The response is revised from "b" to "a."

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

No source

Comment:

The Executive's Budget Proposal document 3 pages 16 to 18 present individual sources of revenue for the year preceding the budget year (BY-1).

However the document was not published by government

Peer Reviewer

Opinion: Agree

Comments: Budget document 3 was published. Pages 16 to 18 present individual sources for non-tax revenue though not for tax revenue

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: published late due to website challenges

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> EBP document 3 (the Draft 2020/21 Financial Statement) provides figures for small individual sources of revenue (e.g., "Parastatal dividends") for FY 2019-20 in Table 2 on page 9 and in Annex 1 on page 32. The response is therefore revised from "d" to "c."

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

No source

Comment:

The Executive's Budget Proposal document 3 has been updated to reflect the original estimates of revenue for the year prior to the budget year (BY-1) and the actual revenue collections.

However document 3 is not published by government

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: published late due to website challenges

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The external reviewers' comments are well noted. Table 2 on pages 9-11 of EBP document 3 (the Draft 2020/21 financial statement) presents these figures in the column "2019/20 Preliminary Outturn." The response is revised from "b" to "a."

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

No source

Comment:

The Executive's Budget Proposal document 3 table 3 presented 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)

However, document was not published

Peer Reviewer

Opinion: Disagree
Suggested Answer:
a. Yes, revenue estimates for BY-2 and prior years are presented by category.
Comments: Budget document 3 was published. It is table 1 that gives the BY-2 information

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, revenue estimates for BY-2 and prior years are presented by category.
Comments: published late due to website challenges

IBP Comment
Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The peer reviewer's comment is well noted. Given that Table 1 on page 3 of EBP document 3 (the Draft 2020/21 Financial Statement) does provide FY 2018-19 revenues by category, the response is revised from "b" to "a."

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

c. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

Source:

No source

Comment:

The Executive's Budget Proposal document 3 table 3 presented individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)

However, document was not published

Peer Reviewer

Opinion: Agree

Comments: Budget document 3 was published however table 1 presents individual sources for non-tax revenue though not for tax revenue

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Comments: published late due to website challenges

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> EBP document 3 (the Draft 2020/21 Financial Statement) provides figures for small individual sources of revenue (e.g., "Departmental receipts") for BY-2 (FY 2018-19) in Table 1 on page 3. The response is therefore revised from "d" to "c."

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:
No source

Comment:
EBP document 3 presented for which all revenues reflect actual outcomes for two years prior to the budget year (BY-2).

However the document was not published

Peer Reviewer

Opinion: Agree

Comments: Budget document 3 was published, however it does not appear to contain actual out-turns for BY-2. BY-2 in table 1 is described as revised estimates and not actual out-turn.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: published late due to website challenges

IBP Comment

The peer reviewer's comment is well noted. While EBP document 3 (DRAFT 2020/21 FINANCIAL STATEMENT) is publicly available (please see the "IBP Staff" comment for indicator EBP-2), the FY 2018-19 figures provided in Table 1 on page 3 are described as "Revised *Estimates* End-Year". The existing response of "d" is therefore maintained.

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 preceding 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.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *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.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:
c. Yes, information is presented, but it excludes some core elements.

Source:
No source

Comment:

The Executive's Budget Proposal document 3 table 6 on page 25 present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)

The "core" information includes: total debt outstanding at the end of BY-1; 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.

However the document was not presented

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published and includes some core elements like an analysis of debt stock at the end of BY1 (starting on page 25)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: published late due to website challenges

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final-EBP-document-3> (the Draft 2020/21 Financial Statement) provides the following figures for BY-1: -Total debt outstanding: page 25 -Whether debt is external or domestic: page 25 -Net new borrowing: page 34 -Interest payments: 32 The response is therefore revised from "d" to "c."

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

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

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

Source:

No source

Comment:

The Executive's Budget Proposal document 3 tables 6, 7, 8, 9 and 10 on pages 25 to 30 presented for the 2019/20 debt figures reflect actual outcomes

However, the document was not published

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: It was actually BY-1 for which actual outruns were published. As described in PBS-1, the EBP operated from 1st November 2020 since there was a provisional 4-month budget covering the period July through October, published in June.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: published late due to website challenges

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> Given the availability of the Draft 2020/21 Financial Statement (see EBP-2) as well as the additional context provided by the researcher and peer reviewer, the response is revised from "d" to "a."

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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

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

Source:

No source

Comment:

The EBP document 3 nor the other budget documents do not present information on extra budget support

However the document is not presented

Peer Reviewer

Opinion: Agree

Comments: Budget document 3 was published

Government Reviewer

Opinion: Agree

IBP Comment

Per EBP-2 (please see the "IBP Staff" comment), document 3 of the EBP (DRAFT 2020/21 FINANCIAL STATEMENT) is publicly available. The existing response of "d" is maintained.

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?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml> For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

No source

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: they but not including extra budgetary financing. <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

IBP Comment

As the government reviewer does not provide a specific source to verify, the existing response of "b" is maintained.

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers

are presented.

Answer:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Source:

No source

Comment:

There is some narrative in the Budget document No 3 table 4 on page 20 to 22 on the transfers to Local Councils, however it is displayed by sector. No information is presented on which lower level governments are receiving how much.

However, the document is not published

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: Budget document 3 was published. Estimates of all intergovernmental transfers are presented, but a narrative discussion is not included. As all transfers to local councils are included but the analysis is not as detailed as it could/should be, answer b. seems closest, as transfers are included but with a 'narrative' that does not include enough analysis.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The external reviewers' comments are well received. As the researcher notes, pages 20-21 of EBP document 3 (the Draft 2020/21 financial statement) presents transfers to local councils by budget type and sector in Table 4, but without the transfers received by individual council. The response is therefore revised from "d" to "c."

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?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

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

Source:

No source

Comment:

No comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

No source

Comment:

No comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

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

Source:

No source

Comment:

EBP document 3 Annex 3 Summary of 2019/20 Approved and Revised Budget and 2020/21 Approved Estimates: Transfers to Subvented Organisations

EBP document 5 Approved Estimates of Expenditure on Recurrent and Capital Budget for the Financial Year 2020/2021 Program Based Budget (Subvented Organisations)

However the document was not published

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published and contains the figures in Annex 3. However there is no narrative discussion.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: this is produced and published. <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021#>

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> To ensure methodological consistency across survey countries and with Malawi's previous evaluation (in which Annex 3 was also cited), the response is revised from "d" to "c." The citizens budget cited by the government reviewer cannot be used to respond to this indicator.

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.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at

least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

No source

Comment:

The information on quasi-fiscal activities is not provided in the budget documents

The budget documents are not published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

No source

Comment:

The budgets documentation present information on financial assets held by the government

Peer Reviewer

Opinion: Agree

Comments: The budgets documentation DO NOT appear to present information on financial assets held by the government

Government Reviewer
Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

No source

Comment:

The budget documentations do not present information on nonfinancial assets held by the government

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

c. Yes, estimates of some but not all expenditure arrears are presented.

Source:

No source

Comment:

The budget documentation 3 present estimates of expenditure arrears but the narrative does not cover all cases of arrears.

However the document was not presented

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

Comments: Budget document 3 was published

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well noted. The Draft 2020/21 Financial Statement is considered publicly available (please see the "IBP Staff" comment at indicator EBP-2); however, information on expenditure arrears for FY 2020-21 is limited (see pages 17, 23). The response is therefore revised from "d" to "c."

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, for at least the budget year?

(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.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

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

Source:

No source

Comment:

The budget documentation does not present information on contingent liabilities, such as government loan guarantees or insurance programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

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

Source:

No source

Comment:

The budget documentation does not present projections that assess the government's future liabilities and the sustainability of its finances over the longer term

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

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

Source:

No source

Comment:

EBP documents 3 and 5 (Program Based Budget) present the estimates of the sources of donor assistance, both financial and in-kind.

However the documents were not presented

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published and gives some but not all sources. For example, Annex 4 gives sources for all foreign financed development projects (described as part 1).

Government Reviewer

Opinion: Agree

Comments: reuploaded late due to website challenges

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> EBP document 3 (the Draft 2020/21 Financial Statement) provides estimated FY 2020-21 figures for some donor support in Annex 8 on pages 80-89. The response is therefore revised from "d" to "c."

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.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:
d. No, information related to tax expenditures is not presented.

Source:
No source

Comment:
The budget documents do not present information on tax expenditures

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:
d. No, estimates of earmarked revenues are not presented.

Source:
No source

Comment:
The budget document 3 table 4 present estimates of earmarked revenues

However the document was not published

Peer Reviewer

Opinion: Agree

Comments: Budget document 3 was published budget does not contain earmarked revenues, such as the road fund levy.

Government Reviewer

Opinion: Agree

IBP Comment

While document 3 of the EBP is publicly available (see EBP-2), table 4 details intergovernmental transfers to local councils. The existing response of "d" is maintained.

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?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

No source

Comment:

The budget document 3 pages 22 to 24 and table 5 present information on how the proposed budget (both new proposals and existing policies) is linked to the Malawi Growth and Development Strategy III (MGDS) which is the main policy document that guides the Government resource allocation as it strives in shifting the country to a productive, competitive and resilient nation.

However, the document was not published

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published and table 5 does link to the MGDS, but it is very summarised and appears largely as just functional classification.

Government Reviewer

Opinion: Agree

Comments: website issues made us reupload the documents later

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The peer reviewer's comment is well noted. EBP document 3 (the Draft 2020/21 Financial Statement) does provide information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year 2020-21 (see pages 22-24). The response is therefore revised from "d" to "c."

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)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

No source

Comment:

The budget document 3 pages 22 to 24 and table 5 present information on how the proposed budget (both new proposals and existing policies) is linked to the Malawi Growth and Development Strategy III (MGDS) which is the main policy document that guides the Government resource allocation as it strives in shifting the country to a productive, competitive and resilient nation.

However, the document was not published

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published and table 5 has a multi-year period.

Government Reviewer

Opinion: Agree

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> The comments from the researcher and peer reviewer are well noted. However, Table 5 in EBP document 3 (the Draft 2020/21 Financial Statement) only provides figures for BY-1 (2019-20) and the current fiscal year (2020-21). The existing response of "d" is therefore maintained.

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?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when

allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

No source

Comment:

The budget document 5 present nonfinancial Program Based Budget data on inputs to be acquired

Peer Reviewer

Opinion: Agree

Comments: Budget document 5 was not published

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

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

Source:

No source

Comment:

The budget document 5 the PBB present nonfinancial data on results in terms of outputs or outcomes.

However the document was not published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

No source

Comment:

The budget document 5 the PBB present nonfinancial data on results

However the document is not published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of

whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

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

Source:

No source

Comment:

The budget document 3 present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations ie, the budget estimates included the new Agricultural Input Program targeting over 4 million most vulnerable farm families.

However the document was not published

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Budget document 3 was published

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The citizen budget has a segment that discusses areas of the budget that will directly benefit the citizen.

IBP Comment

Draft 2020/21 Financial Statement: <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=97:draft-financial-statement-2020-21-9-9-20-final> EBP document 3 (the Draft 2020/21 Financial Statement) provides limited figures on policies intended to directly benefit Malawi's most impoverished populations- for example, "Malawi Social Support for Resilient Livelihoods" on page 53. The response is therefore revised from "d" to "c."

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

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

d. No, a timetable is not issued to the public.

Source:

No source

Comment:

The Ministry of finance did not publish the Calendar on its website

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

No source

Comment:

The Pre-Budget Statement was not publicly published

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:

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

Comments: published

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.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget

itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

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

Source:

No source

Comment:

The Pre-Budget Statement for 2020/21 was not publicly published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

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.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

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

Source:

No source

Comment:

The Pre-Budget Statement for 2020/21 was not publicly published

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

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?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

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

Source:

No source

Comment:

The Pre-Budget Statement for 2020/21 was not publicly published

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.
Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

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

Source:

No source

Comment:

The Pre-Budget Statement for 2020/21 was not publicly published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

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

Source:

No Source

Comment:

The Enacted Budget for 2020/21 was not publicly published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-statements#>

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:
None of the above

Source:
No source

Comment:
The Enacted Budget for 2020/21 was not publicly published

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Administrative classification Economic classification Functional classification

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:
d. No, the Enacted Budget does not present expenditure estimates by program.

Source:
No source

Comment:
The Enacted Budget for 2020/21 was not publicly published

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:
a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

b. No, the Enacted Budget does not present revenue estimates by category.

Source:

No source

Comment:

The Enacted Budget for 2020/21 was not publicly published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

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

Source:

No source

Comment:

The Enacted Budget for 2020/21 was not publicly published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

No source

Comment:

The Enacted Budget for 2020/21 was not publicly published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

64. What information is provided in the Citizens Budget?

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

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

b. The Citizens Budget provides the core information.

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Comment:

The Citizen budget presents expenditure and revenue totals on page 1, main policy initiatives are on page 4, contact information is on page 5, the very brief macroeconomic forecast is on page 1. The answer should be B since all of the core elements are included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Comment:

The Citizens Budget was disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, radio programs, newspapers). However there is no proof of radio programs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: print media and website <https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021#>

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other

locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Comment:

The 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).

However, the

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/budget-statements/category/10-budget-in-brief-2020-2021?download=35:budget-in-brief-2020-2021>

Comment:

The Citizens Budget for 2020/21 is based on Executive Budget proposal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

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

Source:

No source

Comment:

The In-Year reports for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The IYR were published - see IYRs-2 etc. The reports do give some analysis by administrative and economic classifications.

Government Reviewer

Opinion: Agree

IBP Comment

Please see the "IBP Staff" comment for IYRs-2. Given that the In-Year Reports are considered to be not publicly available, the existing response of "d" is maintained.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

None of the above

Source:

No source

Comment:

The In-Year reports for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative and economic

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification

IBP Comment

Please see the "IBP Staff" comment for IYRs-2. Given that the In-Year Reports are considered to be not publicly available, the existing response of "None of the above" is maintained.

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

No source

Comment:

The In-Year reports for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Agree

Comments: Though the IYRs were published they do not include classification by program

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports#>

<https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports#> <https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports#> <https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports#>

IBP Comment

Please see the "IBP Staff" comment for IYRs-2. Given that the In-Year Reports are considered to be not publicly available, the existing response of "d" is maintained.

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?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:
No source

Comment:
The In-Year reports for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Agree

Comments: Though the IYRs were published, they do give comparison only against the year's budget and not against the corresponding period.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-performance-quartoterly-repoerts#>

IBP Comment

Please see the "IBP Staff" comment for IYRs-2. Given that the In-Year Reports are considered to be not publicly available, the existing response of "b" is maintained.

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

b. No, In-Year Reports do not present actual revenue by category.

Source:
No source

Comment:
The In-Year reports for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Agree

Comments: Though the IYRs were published, they include no revenue information.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present actual revenue by category.

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-performance-quartoterly-repoerts#>

IBP Comment

Please see the "IBP Staff" comment for IYRs-2. Given that the In-Year Reports are considered to be not publicly available, the existing response of "b" is maintained.

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

No source

Comment:

The In-Year reports for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Agree

Comments: Though the IYRs were published, they include no revenue information.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports#>

IBP Comment

Please see the "IBP Staff" comment for IYRs-2. Given that the In-Year Reports are considered to be not publicly available, the existing response of "d" is maintained.

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?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

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

Source:

No source

Comment:

The In-Year reports for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Agree

Comments: Though the IYRs were published, they include no revenue information.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports#>

IBP Comment

Please see the "IBP Staff" comment for IYRs-2. Given that the In-Year Reports are considered to be not publicly available, the existing response of "b" is maintained.

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?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

No source

Comment:

The In-Year reports for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Agree

Comments: Though the IYRs were published, they include no debt information.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: <https://www.finance.gov.mw/index.php/our-documents/budget-performance-quarterly-reports#>

IBP Comment

Please see the "IBP Staff" comment for IYRs-2. Given that the In-Year Reports are considered to be not publicly available, the existing response of "d" is maintained.

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.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

No source

Comment:

The In-Year reports for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Agree

Comments: Though the IYRs were published, they include no debt information.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

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

Source:

No source

Comment:

The Mid-Year review for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The mid year review was published - see MYR-2 etc. The mid year review included a mid-year budget statement which included some macro-economic forecasts, including inflation and GDP.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: [https://www.finance.gov.mw/index.php/our-documents/budget-statements#file:///C:/Users/User/Downloads/2019-20%20Mid-Year%20Budget%20Review%20\(3\).pdf](https://www.finance.gov.mw/index.php/our-documents/budget-statements#file:///C:/Users/User/Downloads/2019-20%20Mid-Year%20Budget%20Review%20(3).pdf)

IBP Comment

Answer changed from "d" to "c"

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

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

Source:

No source

Comment:

The Mid-Year review for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The MYR was published and included updated estimates with little error no explanation.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: [file:///C:/Users/User/Downloads/2019-20%20Mid-Year%20Budget%20Review%20\(3\).pdf](file:///C:/Users/User/Downloads/2019-20%20Mid-Year%20Budget%20Review%20(3).pdf)

IBP Comment

Answer changed from "d" to "c" See "Table 4.3: Revised Expenditure the 2019-20 Financial Year" on pages 24-25

<https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=36:2019-2020-mid-year-budget-review>

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

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

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

Source:

No source

Comment:

The Mid-Year review for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The MYR was published and contains analysis by administrative and economic classification.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: file:///C:/Users/User/Downloads/2019-20%20Mid-Year%20Budget%20Review%20(3).pdf

IBP Comment

Answer changed from "d" to "b"

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Source:

No source

Comment:

The Mid-Year review for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative and economic

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification

Comments: file:///C:/Users/User/Downloads/2019-20%20Mid-Year%20Budget%20Review%20(3).pdf

IBP Comment

Answer changed from "none of the above" to "Administrative & Economic"

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

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

Source:

No source

Comment:

The Mid-Year review for 2020/21 was not publicly published according to the Open Budget Survey standards.

Peer Reviewer

Opinion: Agree

Comments: Though the MYR was published, it did not include analysis by program

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

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

Source:
No source

Comment:
The Mid-Year review for 2020/21 was not publicly published according to the Open Budget Survey standards. It was published on 31 January 2021, which is more than three months after the mid-point of the fiscal year. This means that the MYR is too late to be considered publicly available.

Peer Reviewer

Opinion: Disagree
Suggested Answer:

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

Comments: The MYR was published and includes some explanation of changes on pages 8-12.

Government Reviewer

Opinion: Disagree
Suggested Answer:

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

Comments: file:///C:/Users/User/Downloads/2019-20%20Mid-Year%20Budget%20Review%20(3).pdf

IBP Comment

Answer changed from "d" to "b" Please see Tables 4.1 and 4.2 on pages 22-24 <https://www.finance.gov.mw/index.php/our-documents/budget-statements?download=36:2019-2020-mid-year-budget-review>

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

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

Source:
No source

Comment:
The Mid-Year review for 2020/21 was not publicly published according to the Open Budget Survey standards. It was published on 31 January 2021, which is more than three months after the mid-point of the fiscal year. This means that the MYR is too late to be considered publicly available.

Peer Reviewer

Opinion: Disagree
Suggested Answer:

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

Comments: The MYR was published and includes a tax and non tax split in table 3.1 etc

Government Reviewer

Opinion: Disagree
Suggested Answer:

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

Comments: file:///C:/Users/User/Downloads/2019-20%20Mid-Year%20Budget%20Review%20(3).pdf

IBP Comment

Answer changed from "b" to "a"

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

No source

Comment:

The Mid-Year review for 2020/21 was not publicly published according to the Open Budget Survey standards. It was published on 31 January 2021, which is more than three months after the mid-point of the fiscal year. This means that the MYR is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: The MYR was published however there was little or no analysis into individual sources, eg no analysis was given of PAYE, VAT income, etc

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: file:///C:/Users/User/Downloads/2019-20%20Mid-Year%20Budget%20Review%20(3).pdf

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?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation

would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

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

Source:

No source

Comment:

The Mid-Year review for 2020/21 was not publicly published according to the Open Budget Survey standards. It was published on 31 January 2021, which is more than three months after the mid-point of the fiscal year. This means that the MYR is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: Though the MYR was published, it contained no updated estimates other than net borrowings and interest paid

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: file:///C:/Users/User/Downloads/2019-20%20Mid-Year%20Budget%20Review%20(3).pdf

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?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available. As such the answer is D

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

IBP Comment

The government reviewer's comment is well noted. Per the "IBP Staff" comment on indicator YER-2, the Year-End Report is considered not publicly available. The existing response of "d" is maintained.

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc

Government Reviewer

Opinion:

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

None of the above

Source:

<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer

Opinion:

Comments: See comments on publication at YER-2 etc

Government Reviewer

Opinion:

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc.

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc

Government Reviewer
Opinion:

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc

Government Reviewer

Opinion:

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

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

Source:

<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc

Government Reviewer

Opinion:

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:
<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:
The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available. As such the answer is none of the above

Peer Reviewer
Opinion: Agree
Comments: See comments on publication at YER-2 etc

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

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

Source:
<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:
The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer
Opinion: Agree
Comments: See comments on publication at YER-2 etc

Government Reviewer
Opinion:

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:
None of the above

Source:
<https://www.finance.gov.mw/index.php/our-documents/annual-economic-reports>

Comment:
The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. The published date is way outside the cut-off date for this Survey. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer
Opinion: Agree
Comments: See comments on publication at YER-2 etc

Government Reviewer
Opinion:

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

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

Source:
No source

Comment:
The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer
Opinion: Agree
Comments: See comments on publication at YER-2 etc

Government Reviewer
Opinion:

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the

actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

No source

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

No source

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc

Government Reviewer

Opinion:

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

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

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

Source:

No source

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the Year-End Report is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc

Government Reviewer

Opinion:

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

No source

Comment:

The Year-End Report for 2018/19 was not publicly published according to the Open Budget Survey standards. It was published on 1 February 2021, which is more than 12 months after the mid-point of the fiscal year. This means that the MYR is too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: See comments on publication at YER-2 etc

Government Reviewer

Opinion:

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

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

Source:

<https://www.nao.gov.mw/index.php/en/documents/audit-reports>.

Comment:

The

Peer Reviewer

Opinion: Agree

Comments: See AR-2 etc. Though the SAI may have done such audits, they did not successfully post them to their website.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

<https://www.nao.gov.mw/index.php/en/documents/audit-reports>

Comment:

The compliance, financial, or performance audits for 2018/19 financial year were conducted by the Supreme Audit Institution (SAI) but were not made available to the public according to the Open Budget Survey standards. This meant the AR could not be reviewed.

Peer Reviewer

Opinion:

Comments: See comments on AR-2 etc.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

<https://www.nao.gov.mw/index.php/en/documents/audit-reports>

Comment:

The compliance, financial, or performance audits for 2018/19 financial year were conducted by the Supreme Audit Institution (SAI) but were not made available to the public according to the Open Budget Survey standards. This meant the AR could not be reviewed.

Peer Reviewer

Opinion: Agree

Comments: See comments on AR-2 etc.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the

media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

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

Source:

<https://www.nao.gov.mw/index.php/en/documents/audit-reports>

Comment:

The compliance, financial, or performance audits for 2018/19 financial year were conducted by the Supreme Audit Institution (SAI) but were not made available to the public according to the Open Budget Survey standards. This meant the AR could not be reviewed.

Peer Reviewer

Opinion: Agree

Comments: See comments on AR-2 etc.

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

No source

Comment:

The compliance, financial, or performance audits for 2018/19 financial year were conducted by the Supreme Audit Institution (SAI) but were not made available to the public according to the Open Budget Survey standards. This meant the AR could not be reviewed.

Peer Reviewer

Opinion: Agree

Comments: See comments on AR-2 etc.

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

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

Source:

No source

Comment:

The compliance, financial, or performance audits for 2018/19 financial year were conducted by the Supreme Audit Institution (SAI) but were not made available to the public according to the Open Budget Survey standards. This meant the AR could not be reviewed.

Peer Reviewer

Opinion: Agree

Comments: See comments on AR-2 etc.

Government Reviewer

Opinion:

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

b. 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.

Source:

<https://www.mwnation.com/law-crucial-forming-budget-office>

<http://copsam.com/wp-content/uploads/2017/02/SaFRO-PSA-BP-Booklet-Malawi.pdf>

Comment:

The Independent Fiscal Institution (IFI) in Malawi is called the Parliamentary Budget Office established as a department in the Malawi parliamentary Services unit.

The Malawi Parliamentary Budget Office (PBO) was not set in Law. It was set as an administrative arrangement by the Malawi Parliamentary Service Commission.

The PBO department has three sections namely: Macroeconomics Analysis Statistics section; Tax analysis and integration section; and Expenditure analysis costing section.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. 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.

Source:

<http://copsam.com/wp-content/uploads/2017/02/SaFRO-PSA-BP-Booklet-Malawi.pdf>

Comment:

The mandate of the Parliamentary budget office covers:

- a) Macroeconomics analysis,
- b) Taxation analysis
- C) Cost and expenditure analysis

However the the PBO only distributes its analysis reports internally to the Parliamentary Service Commission and other Standing Parliamentary Committees like the Budget and Finance Committee of Parliament. The PBO does not publish its analysis reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI, or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

No Source

Comment:

The mandate of the Parliamentary budget office covers:

- a) Macroeconomics analysis,
- b) Taxation analysis
- C) Cost and expenditure analysis

However the the PBO only distributes its analysis reports internally to the Parliamentary Service Commission and other Standing Parliamentary Committees like the Budget and Finance Committee of Parliament. The PBO does not publish its analysis reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

c. Rarely (i.e., once or twice).

Source:

https://web.facebook.com/149765735756006/posts/parliament-hosts-public-hearing-on-social-sector-budgetthe-speaker-of-the-nation/741446509921256/?_rdc=1&_rdr

Comment:

The Malawi parliamentary Budget Office conducts analysis during budget formulation and during mid-year budget review. The PBO presents the analysis report to the Budget and Finance Committee of Parliament and other relevant standing Committees. During Parliamentary public budget hearing the PBO is allocated time to make presentation of its analysis report of the Macroeconomic, taxation and fiscal forecast based on the executive budget proposal.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

c. 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.

Source:

<https://www.nyasatimes.com/chakwera-performs-state-opening-of-parliament-delivers-first-sona/>

Comment:

The State President Dr Lazarus Chakwera made his State of the Nation Address (SONA) to Parliament on 4th September 2020 in which he highlighted the Executive macroeconomic and budget policy.

The fully legislature debated on the SONA for five days up to 10th September 2020 before the Minister of Finance presented the 2020/2021 budget on Friday 11th September 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

d. 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.

Source:

No Source

Comment:

Malawi had Fresh Presidential Elections on 23rd June 2020 and the results were announced 3 days to the start of 2020/2021 fiscal year on 1st July. As such the new government came up with provisional budget which was Approved by Parliament on 30th June 2020. The provisional budget covered 4 months from July to October 2020.

The full 2020/2021 budget was presented on 11 September 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

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

Source:

<https://times.mw/parliament-passes-k1-7-trillion-budget/>

<https://www.zodiakmalawi.com/nw/national-news/65-news-in-central-region/2636-parliament-passes-2020-21-national-budget-pegged-at-mk2-1-trillion>

Comment:

Both 2019/2020 and 2020/2021 national budget were approved after the start of the Fiscal year because of the Tripartite elections and the Fresh Presidential elections respectively 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

http://www.lawcom.mw/docs/changes_in_the_constitution.pdf

Public Finance Management Act (2003), Part IV; section 21 Constitution of the Republic of Malawi, Chapter XVIII, sections 171 - 173.

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were

rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

<https://times.mw/parliament-passes-k1-7-trillion-budget/>

<https://www.zodiakmalawi.com/nw/national-news/65-news-in-central-region/2636-parliament-passes-2020-21-national-budget-pegged-at-mk2-1-trillion>

Comment:

Parliament pushed for amendments on votes related to their emoluments and constituency development fund (CDF). The constituency development fund (CDF) was increased from MWK30 million to MWK40 million per Constituency per year. This was later adopted and made part of the FY 2020-2021 enacted budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. 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.

Source:

<https://www.radioislam.org.mw/2020-to-2021-budget-is-unrealistic-budget-and-finance-committee-of-parliament/>

<https://www.businessmalawi.com/committee-says-budget-reckless-the-times-group-malawi/>

Comment:

The Budget and Finance committee through its chairperson Honorable Gladys Ganda presented in Parliament the committee's report which captured its response and recommendations on the FY 2020/2021 budget proposal. This was also captured in the Hansard of Parliament.

The report was not published by Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. 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.

Source:

<https://www.radioislam.org.mw/2020-to-2021-budget-is-unrealistic-budget-and-finance-committee-of-parliament/>

<https://www.businessmalawi.com/committee-says-budget-reckless-the-times-group-malawi/>

Comment:

The Parliamentary Sector Committees were grouped in Clusters and were given 14 days to scrutinize the 2020/2021 national budget before it was approved.

The sector committees made a presentation of findings and recommendations. The presentation of the report was made in parliament and captured in the Hansard. Such presentations are made after the response is provided to the Speaker's office so that it is included on the agenda for the day.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

<https://www.mra.mw/news/parliamentary-committee-commends-mras-focus-in-revenue-collection>

<https://www.cabri-sbo.org/en/documents/2019-2020-mid-year-budget-review>

<https://www.mwnation.com/mid-year-budget-faulted/>

Comment:

Public Accounts Committee (PAC) of Parliament provided a number of checks during budget implementation. This was done through probes and reports of the same was captured in the media through various articles whose links are captured above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to

do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

c. 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.

Source:

PFMA and Constitution of the Republic of Malawi

Comment:

PFMA (2003) Section 23 (1) says "Subject to section 178 of the Constitution, no public money shall be expended unless the expenditure has been authorized by an Appropriation Act in accordance with subsection (2) or is statutory expenditure. However, in practice, the executive shifts budget allocations and spend without pre-approval from the Legislature. An example is when the State President used presidential decrees to re-allocate MWK6.2 billion to COVID response without pre-approval by Parliament. The MWK6.2 billion was later misused by implementing entities.

The Ombud's report on the maladministration of COVID funds in the initial response plan and some media reports should be adequate evidence to support the answer.

<https://www.theioi.org/ioi-news/current-news/ombudsman-releases-report-on-misplaced-priorities>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a 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.

Source:

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

Comment:

The non-tax revenue is the mostly misused and spent by the executive without prior approval by the Parliament

During the period under this review, there was no over collection of both tax and non tax revenue. The executive through Malawi Revenue Authority registered an under collection of tax. That is why the answer changed from the previous survey. It is possible that during the previous OBS the executive registered over collection of tax and the answer was A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IBP Comment

For consistency across countries and Survey rounds, this answer has been adjusted to "a." See also Section 177: "1. If in respect of any financial year it is found— b. that any moneys have been expended for any purpose in excess of the amount (if any) appropriated for that purpose by the Appropriation Act, a supplementary estimate showing the sums required or spent shall be laid before the National Assembly and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill or in a motion or motions approving such expenditure."

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?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. 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.

Source:

Constitution of Malawi, sections 177 (Supplementary appropriations) subsections (1) and (2).

Comment:

Reduction in expenditure is presented via the Mid-Year Review and approved by the legislature.

Minister of Finance is allowed to transfer funds from Votes which are likely to be under-spent to the unforeseen expenditure vote without prior approval by parliament. Funds in this vote are transferable to any other by the Minister.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. 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.

Source:

https://web.facebook.com/NationOnlineMw/posts/newspublic-accounts-committee-pac-of-parliament-has-expressed-shock-at-what-it-h/3595007807186750/?_rdc=1&_rdr

Comment:

Once the Auditor General's reports are submitted to the National Assembly, Members of Parliament, through the Parliamentary Public Accounts Committee (PAC), examines the report on the financial statements of the Government in the light of the outputs proposed and the performance criteria in the relative estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. 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.

Source:

Public Audit Act (2003) and Malawi Constitution

<https://times.mw/parliament-moves-to-protect-auditor-general/>

<https://www.accaglobal.com/lk/en/member/member/accounting-business/2018/02/interviews/stephenson-kamphasa.html>

Comment:

The Parliament of Malawi reviews and approves nominated Auditor general before being appointed.

The Malawi Constitution, section 184 stipulates the following that appointment to the office of Auditor General shall be made by the President and confirmed by the National Assembly by a majority of the members present and voting, but the Public Appointments Committee may at any time inquire as to the competence of the person so appointed to perform the duties of that office and as to the financial probity of a person so appointed, so far as it is relevant to the duties of that office.

The Public Audit Act (PAA) section 5 supports this position. However, the appointment of the current head of SAI was not without controversy. The PAA was recently amended and assented to by the President. However, a subsequent appointment of the head of SIA did not follow the set procedures as provided for in the amendment. Despite resistance from various sectors, the Executive still pushed for the appointment of the new head of SAI, who was confirmed by a majority of the National Assembly.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:

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

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

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

Source:

<http://www.times.mw/parliament-moves-to-protect-auditor-general/>

Comment:

Funding to the SAI is largely determined by the Executive. the funding is usually not sufficient enough for effective delivery of the SAI mandate. The SAI has at times depended on donations i.e. KfW (Germany Government) to conduct audits. There has been a movement towards protecting funding to the office of the SAI through amendment to the Public Audit Act, however the FY 2019-20, it was still the Executive that had control over the funding levels. The amended PAA section 17 (1) states that 'The National Assembly shall appropriate sufficient moneys, on a timely basis, to enable the effective and efficient operation of the Auditor General and the National Audit Office.

Section 17 (2) further provides that 'The operations of the Auditor General and the National Audit Office shall be conducted in accordance with a budget and business plan prepared by the Auditor General for each financial year which shall include...'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra- budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Public Audit Act (2003), section 6.

Comment:

The discretion is however hampered by limited budget allocation to the National Audit Office by the executive

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

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

Comment:

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

c. Rarely (i.e., once or twice).

Source:

<https://www.nyasatimes.com/malawi-parliament-committee-recalls-auditor-general-pioneer-investment-k560m-claim/>

Comment:

The Malawi Auditor General (head of SAI) has sometimes appeared before the Public Accounts Committee of Parliament and these meetings have

been covered by the press.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Source:
Budget Manual (2009), pages 23, 28

<https://www.zodiakmalawi.com/nw/national-news/65-news-in-central-region/2217-open-up-to-suggestions-in-pre-budget-consultations-economic-expert-tips-gvt>

Comment:

The Executive through the Ministry of Finance conducts budget consultation meetings before the Executive submits its budget to Parliament. The meetings are held in three districts only out of the 28 districts in the country. Although the Ministry of shares information about the meetings publicly, it sends out invitations to specific interests groups like CSOs, business associations, professional institutions to make submissions. Ordinary citizens can attend and ask questions.

The Ministry makes a presentation highlighting major macroeconomic and fiscal policy priorities, followed by the institution highlighted in the invitation. After that, the discussion is opened to all. The Minister or his officials respond to questions/proposals if they are able to there and then, otherwise the issues are noted for future discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

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

Source:

<https://www.zodiakmalawi.com/nw/national-news/65-news-in-central-region/2217-open-up-to-suggestions-in-pre-budget-consultations-economic-expert-tips-gvt>

Comment:

The Ministry of Finance conducts pre-budget consultation meetings before the Executive presents its budget proposal to Parliament. The consultations works are held in three districts only out of the 28 districts in the country. Although the Ministry of Finance circulates information about the meetings publicly, it sends out invitations to specific interests groups like CSOs, Private Sector groups, professional institutions to make submissions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

<https://www.congoma.mw/cso-position-on-the-2020-2021-national-budget/>

<https://www.zodiakmalawi.com/nw/national-news/65-news-in-central-region/2217-open-up-to-suggestions-in-pre-budget-consultations-economic-expert-tips-gvt>

Comment:

The submissions from the public cover all the six topics and the Government does not limit the scope of input from stakeholders

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

For cross country consistency, IBP revised to answer choice C (from A). There is no structured description on the topics to be covered during such consultations.

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

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as

revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.afidep.org/strengthening-malawi-parliament-committees-performance-evaluation-with-committee-chairs/>

Development Cooperation Strategy for Malawi (2014),

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

Sector Working Groups Guideline Booklet,

(http://www.finance.gov.mw/index.php/documents/cat_view/48-key-documents)

Development Assistance Strategy (2006 -2011)

(http://www.finance.gov.mw/index.php/documents/cat_view/48-keydocuments)

Comment:

The government through line Ministries instituted Sectoral Technical working Groups (TWGs) to monitor and evaluate performance of the budget execution. The TWG members include leaders of Civil Society Organizations.

However, the TWG meetings are not conducted regularly as stipulated in the guidelines and even when they TWGs are conducted note all the eligible participants attend due to financial constraints. in addition, there is no evidence of any opportunities for public to participate in monitoring budget implementation during OBS 2021 research period

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

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

Source:

<https://www.zodiakmalawi.com/nw/national-news/65-news-in-central-region/2217-open-up-to-suggestions-in-pre-budget-consultations-economic-expert-tips-gvt>

Comment:

In most cases participation during the pre-budget consultations is by invitations. In addition, the consultation workshops are only conducted in four administrative regions not in all the 28 districts. This approach by government leaves out the vulnerable groups from rural communities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:
No source

Comment:
During budget implementation the Executive does not use public participation mechanisms

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:
c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:
No source

Comment:
During the pre-budget consultation meetings the agenda is very open. Invitees and the general public are informed in advance about the meeting. The invitations indicate venue and time (usually it is a 3 to 4 hour meeting, one in each of the four region i.e. Blantyre, Zomba, Lilongwe and Mzuzu). However, the agenda does not comprehensively cover various aspects of the budget to be discussed.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No source

Comment:

The executive does not provide feedback on how the public input has been used in formulating the annual budget.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring,

and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No Source

Comment:

The executive does not provide feedback to the public input on monitoring the implementation on the annual budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

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

Source:

No Source

Comment:

There is no document that highlights pre-budget consultations as one of the stages in the budget preparations. Chapter 3 Policy and Budget Calendar of the Integrated planning and budget manual of the Ministry of Finance does not mention any pre-budget consultations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

b. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:
School Improvement Grant guidelines under the Ministry of Education

Comment:
Ministry of Education through District Education Offices involve communities (community members, leadership of various community groups and school management) surrounding various primary school in the Country in identifying needs aimed at addressing quality of education, access and equity and governance in the respective schools. Such needs are prioritized and a school improvement plan is developed (SIP). The SIPs with costed items are submitted to Ministry of Finance through the Ministry of education. The MoF later funds such SIPs.

School Improvement Plan (SIP) or the fund used to implement the program, the School Improvement Grant (SIG) is a Malawi government program, initially supported by the WB, but now 100% Malawi government supported. It is implemented at primary school level where a committee made up of the Head teacher, his deputy, Chair of the Area Development Committee, Chair of the Parents Teacher Association and 5 more community members with community engagement decide which programs they need immediate attention, cost such programs, and submit requests for funding from government from the public funds

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No source

Comment:

During the period under review for this survey, the legislature led by the Speaker of Parliament conducts public hearings and use the relevant legislative Cluster committee(s) to engage the public to provide input during its public deliberations on the formulation of the annual budget (pre-budget and approval stages).

While public hearings are held, no mechanisms are present to engage the public with the legislature on budget formulation. The engagement that does occur is ad-hoc and there is no evidence that it is initiated by the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

For cross country comparability this answer has been answered "D." There is no evidence provided that the cluster committee engages the public and/or CSOs. While public hearings may be held, there is no evidence to support a "C" response.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://parliament.gov.mw/>

Comment:

The public budget hearings by Parliament cover all the six topics. The Parliamentary Clusters engage with various stakeholders whose input cover all the six topics.

The legislature engages with the public through the Cluster Committees and the Speaker's office on the following topics: 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.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IBP Comment
No evidence was found to confirm the topics covered by the engagement. For cross country comparability this answer has been adjusted to "D."

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:
d. The requirements for a "c" response or above are not met.

Source:
No source

Comment:
The legislature does not provide feedback on how the public input has been used

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No source

Comment:

Although the Public Accounts Committee (PAC) of Parliament has been conducting a number of hearings which are open to the public in the sense that in some instances the citizens are allowed to observe the deliberations, the citizens do not make any submissions. PAC decides who to invite to testify during such hearing, Stories captured in the links above present examples of some of the hearings that PAC has held recently.

The legislature does not hold public hearings on Audit reports. PAC conducted engagements with a number of Ministries, Departments and Agencies to follow up on the Supreme Audit report findings but the public was not involved to provide its input

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

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

Source:

No source

Comment:

The SAI does not maintain any formal through which the public can suggest issues/topics to include in its audit program

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No source

Comment:

The SAI does not provide any feedback mechanism to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

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

Source:

No Source

Comment:

The SAI does not maintain any formal mechanism through which the public can contribute to audit investigations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: