International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

MALAWI

September 28, 2007

International Budget Partnership
Center on Budget and Policy Priorities
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www.openbudgetindex.org
This questionnaire was completed by:

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E-mail: cscqbe@sdnp.org.mw
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Section One: The Availability of Budget Documents
Table 1. Budget Year of Documents Used in Completing the Questionnaire

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, “Not Available.”*

<table>
<thead>
<tr>
<th>Budget Documents Used in Completing the Questionnaire</th>
<th>Budget Year Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Not available</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>2007/8</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>2007/8</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
<td>2007/8</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not available</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2007/8</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Not available</td>
</tr>
<tr>
<td>Mid-Year Report</td>
<td>Not available</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Not available</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Not available</td>
</tr>
</tbody>
</table>
Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

<table>
<thead>
<tr>
<th>Budget Document</th>
<th>Full Title, Date, and Internet Link</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Produced but not available to the public</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>Publicly Available, but Not on the Internet Draft estimates of expenditure on recurrent and capital budget for the Financial year 2007/8. Could be accessed from 2\textsuperscript{nd} July 2007 (Available on request from Ministry of Finance): However, only limited copies are available and therefore a request does not translate into automatic availability</td>
</tr>
<tr>
<td>Budget Document Three in Support of the Executive’s Budget Proposal</td>
<td></td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not produced</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Approved estimates of expenditure on recurrent and Capital budget for the Financial Year 2006/7 - made available on 16 June 2006 (Available on request from Ministry of Finance)</td>
</tr>
<tr>
<td>---------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| In-Year Reports | Monthly Economic Reviews  
Produced by Reserve Bank of Malawi (www.rbm.mw then click on publications and research; these also contain debt information);  
Monthly Expenditure Reports, year 2006/07  
Produced, but Not Available to the Public |
| Mid-Year Review | Mid Year Budget Review 2006/7,  
Produced but not available to the public (its available especially to parliamentarians) |
| Year-End Report | Produced, but Not Available to the Public  
Not produced as a stand alone document, In Malawi, information on the actual performance of the previous budget year (outturn) is issued along with the executive’s budget proposal. - Budget Document no.5, Draft estimates of expenditure on recurrent and capital budget for the Financial year 2007/8 - Output Based) |
| Audit Report | Report of the auditor general on the accounts of the government of the republic of Malawi. For the Year Ended 30th June 2004. (released 1st March 2006)  
the report is available on internet unlike in the past; on:www.nao.mw (then click on reports)  
**Produced but not available within the timeframe required by the OBI Methodology (by September 2007 the 2005 Audit Report should have been released)** |
| Other Documents | Mid-Year Fiscal Performance 2006/7  
Fiscal Performance 2006/7  
Mid-Year Debt and Aid report 2006/7  
All available on www.finance.gov.mw (then click on the document)  
Economic Reviews - monthly, quaterly, mid year and annual economic reviews) (http://www.rbm.mw then click on publications and research)  
Public Finance Management Act No. 7 of 2003 |
<table>
<thead>
<tr>
<th>Economic and Fiscal Statement 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Expenditure Reviews produced by the World Bank</td>
</tr>
<tr>
<td>Poverty Reduction and Growth Facility reports produced by the IMF</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Relevant Ministries &amp; Departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserve Bank of Malawi - <a href="http://www.rbm.mw">www.rbm.mw</a></td>
</tr>
<tr>
<td>Ministry of Finance - <a href="http://www.finance.gov.mw">www.finance.gov.mw</a></td>
</tr>
<tr>
<td>Malawi Revenue Authority - <a href="http://www.mra.mw">www.mra.mw</a></td>
</tr>
<tr>
<td>Malawi government website - <a href="http://www.malawi.gov.mw">www.malawi.gov.mw</a></td>
</tr>
<tr>
<td>National Statistical Office - <a href="http://www.nso.malawi.net">www.nso.malawi.net</a></td>
</tr>
</tbody>
</table>
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

<table>
<thead>
<tr>
<th>DISTRIBUTION OF BUDGET DOCUMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.

<table>
<thead>
<tr>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>2. Advance notification of release is sent to users, media</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>NA</td>
<td>Yes</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>7. Readily available outside capital and/or big cities*</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>NA</td>
<td>NA</td>
</tr>
</tbody>
</table>

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary. *Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.
### Table 4. Distribution of the Enacted Budget and Other Reports

**DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS**

*For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:*

<table>
<thead>
<tr>
<th></th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.*

<table>
<thead>
<tr>
<th></th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
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<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
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<tr>
<td>3. Released to public same day as official release to media</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
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<td>4. Available on the Internet free of charge</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
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<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>7. Readily available outside capital/big cities*</td>
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<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
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<td>NA</td>
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<tr>
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<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
</tbody>
</table>

*Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.
Section Two: The Executive’s Budget Proposal

Notes on abbreviations:
BY = budget year (year for which the budget proposals are being made)
BY+1 = one year beyond the budget year
BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.
### The Executive’s Budget Proposal

#### Estimates for the Budget Year and Beyond

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

   a. All expenditures are classified by administrative unit.
   b. Expenditures are classified by administrative unit, but some small units are not shown separately.
   c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.
   d. No expenditures classified by administrative unit are presented.
   e. Not applicable/other (please comment).

#### Citation:

Budget Document No.4 (Output Based Budget), and Budget Document No. 5 (Draft Estimates on recurrent and Capital budget For Year 2007/8-Detailed Estimates)

#### Comment:

**Researcher’s Response to this Question was “a”**

**Peer Reviewer One Comment:** A more appropriate response to this question would be “b.”

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b” because there is some level of categorization and classification of budget by vote, administrative unit and outputs, etc from the departments. This is captured in budget document 3 (not readily available though) using an Epicor Based budget template).

**IBP Comment:** IBP editors chose answer, “b” to maintain consistency of responses across countries.
2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

   a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
   b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by function.
   d. No expenditures classified by function are presented.
   e. Not applicable/other (please comment).

Citation:
Budget Document No.4 (Output Based Budget), and Budget Document No. 5 (Draft Estimates on recurrent and Capital budget For Year 2007/8-Detailed Estimates)

Comment:
The categorization is done by different sectors, thus it is possible to know and internationally compare the percentages allocated to health, education, trade etc; however, not all classification of expenditure is compatible with international standards

Researcher’s Response to this Question was “b”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “c” because there is some level of categorization and classification of budget by vote, administrative unit and outputs, etc. from the departments; it might not be all of the expenditures though.

IBP Comment: IBP editors chose answer, “c” in light of peer reviewer’s comment.
3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?

   a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification.
   d. No expenditures classified by economic classification are presented.
   e. Not applicable/other (please comment).

Citation:
Budget Document No.4 (Output Based Budget), and Budget Document No. 5 (Draft Estimates on recurrent and Capital budget For Year 2007/8-Detailed Estimates)

Comment:
Expenditures are classified according to programs relevant to the sectors

Researcher’s Response to this Question was “b”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “c.”

IBP Comment: IBP editors chose answer, “c” to maintain consistency across countries.
4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?

   a. Program-level data are presented for all expenditures.
   b. Program-level data are presented for at least two-thirds of, but not all, expenditures.
   c. Program-level data are presented, but for less than two-thirds of expenditures.
   d. No program-level data are presented.
   e. Not applicable/other (please comment).

Citation:
This is presented in the Budget documents No.5, Draft Estimates on recurrent and Capital budget For Year 2007/8 (Detailed Estimates) where detailed expenditures are outlined for individual programs

Comment:
Researcher’s Response to this Question was “a”

Peer Reviewer One Comment

Peer Reviewer Two Comment: I think the more appropriate response is “c.”

IBP Comment: IBP editors chose answer, “b” to maintain consistency across countries.

5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?

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

Citation:
Budget Document No. 3 (Financial Statement for 2007/08 Fiscal Year), Budget Document 4, and Budget Document No. 5

Comment:
yes, estimates are provided for two years beyond the budget year

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “a” because there are always estimates projected beyond the particular year’s budget largely on an incremental basis of the same output based levels of expenditures in the budget documents.
6. **In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?**

   a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
   
   b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
   
   c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
   
   d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
   
   e. Not applicable/other (please comment).

**Citation:**
As in Question 5 above

**Comment:**

**Researcher’s Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** I think the more appropriate response is d.

**IBP Comment:** IBP editors chose answer, “c”
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7.</td>
<td>Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</td>
</tr>
<tr>
<td>a.</td>
<td>All sources of tax revenue are identified individually.</td>
</tr>
<tr>
<td>b.</td>
<td>Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No sources of tax revenue are identified individually.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
This is presented in Budget Document No. 3 (Financial Statement) for 2007/8 page 51 which is indicated as Local tax revenue and non tax revenue

**Comment:**

**Researcher’s Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** I suggest response “d” because the disaggregated data for tax revenue is not available in the budget documents or the supporting documents.

**IBP Comment:** IBP editors chose answer, “b” to maintain consistency of response options across countries.
8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?

   a. All sources of non-tax revenue are identified individually.
   b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.
   c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.
   d. No sources of non-tax revenues are identified individually.
   e. Not applicable/other (please comment).

   **Citation:**
   As in 7 above

   **Comment:**
   **Researcher’s Response to this Question was “a”**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:** I suggest response “d” because the disaggregated data is not available.

   **IBP Comment:** IBP editors chose answer, “b” to maintain consistence of assumption in choosing responses across countries.

9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?

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

   **Citation:**
   In the Financial statement 2007/8 and Budget Document No.4 (Output Based of Draft Estimates on recurrent and Capital budget For Year 2007/8

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:** A more appropriate response is “a” because the aggregated levels of revenue is presented along with projections beyond the budget year in the budget documents.
10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?

   a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
   b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
   c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.
   d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.
   e. Not applicable/other (please comment).

Citation:

Comment:

Researcher’s Response to this Question was “a”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I think the more appropriate response is “c.”

IBP Comment: IBP editors chose answer, “c” consistent with peer reviewer’s observation.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>c</td>
</tr>
</tbody>
</table>

11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

   a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
   b. Yes, the data reflect the outstanding debt at the end of the budget year.
   c. Yes, the data reflect the outstanding debt at the start of the budget year.
   d. No, data on the outstanding debt are not presented.
   e. Not applicable/other (please comment).

Citation:
Presented in Budget Document No. 3 (Financial statement) 2007/8 page 23 and Budget Document No.4 Output Based Budget for 2007/08

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I think the more appropriate response is “c.”

IBP Comment: IBP editors chose answer, “a” consistent with researcher response.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a</td>
</tr>
<tr>
<td>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td></td>
</tr>
<tr>
<td>a. Yes, interest payments on the debt are presented.</td>
<td></td>
</tr>
<tr>
<td>b. No, interest payments on the debt are not presented.</td>
<td></td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**
Financial statement 2007/8

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** I agree with response “b” because the data is not available in the budget documents.

**IBP Comment:** IBP editors chose answer, “a” consistent with researcher response.

<table>
<thead>
<tr>
<th>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information related to the composition of government debt is presented.</td>
</tr>
<tr>
<td>b. Yes, key additional information is presented, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some additional information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, additional information related to the composition of government debt is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

   a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
   b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
   c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
   d. No, information related to the macroeconomic forecast is not presented.
   e. Not applicable/other (please comment).

Citation:

Comment:
The Malawi Annual Economic Review contains the forecasts side based on performance of the previous Budget Year. However, a more comprehensive forecast and policy direction is contained in a Statement of Fiscal Policy produced just before the Budget is tabled before parliament. This document is PRODUCED BUT NOT AVAILABLE despite the legal requirement for it to circulate through newspaper releases.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The appropriate response is “a” because the data is available in the support budget document cited above.
15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?

a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.

b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.

c. Yes, some information is presented, but it lacks important details.

d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.

e. Not applicable/other (please comment).

Citation:
The Annual Economic Report 2007 produced by Ministry of Economic Planning and Development

Comment:
However, major assumptions are not indicated

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question is “d.”

**IBP Comment:** IBP editors chose answer, “c” consistent with researcher’s response.
16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?

   a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on the impact of policy proposals on expenditures is not presented.
   e. Not applicable/other (please comment).

Citation:
Budget Document No.4 OutPut Based on recurrent and Capital budget For Year 2007/8

Comment:
Some information has been provided that expenditures will be made in line with the Malawi Growth Development Strategy (MGDS) - This is a new policy document which is also guiding the budget priorities, it was not available in 2006. It is a policy document guiding developmental programs for Malawi in alleviating poverty (it replaced the MPRSP)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.”
17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

   a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on the impact of policy proposals on revenues is not presented.
   e. Not applicable/other (please comment).

   Citation:
   some information is presented in Financial statement 2007/8 and in Budget Document No.4 Output Based Budget on recurrent and Capital budget For Year 2007/8 but its not comprehensive

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:** I agree that the more appropriate response to this question is “c.”
<table>
<thead>
<tr>
<th>Estimates for Years Prior to the Budget Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>18.</strong> Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</td>
</tr>
<tr>
<td>a. All expenditures are classified by administrative unit for BY-1.</td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</td>
</tr>
<tr>
<td>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented for BY-1.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Approved and revised estimates for 2006/7 are presented in the 2007/8 budget documents.

**Comment:**
This is as detailed as the budget information for the budget year.

**Researcher’s Response to this Question was “a”**

**Peer Reviewer One Comment**

**Peer Reviewer Two Comment:** I agree that the more appropriate response to this question is “b.”

**IBP Comment:** IBP editors chose answer, “b” consistent with peer reviewer observation.
19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?

a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.

b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.

c. Some, but not all, expenditures are classified by function for BY-1.

d. No expenditures classified by function are presented for BY-1.

e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher’s Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** There are some broad categories and classifications embedded in the Epicor template used for all expenditures in the Ministry of Finance’s Budget Division reflected as revised expenditures, and part of budget documents A more appropriate response to this question would be “c.”

**IBP Comment:** IBP editors chose answer, “c” in light of peer reviewer’s observation.
20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?

a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
c. Some, but not all, expenditures are classified by economic classification for BY-1.
d. No expenditures classified by economic classification are presented for BY-1.
e. Not applicable/other (please comment).

Citation:

Comment:
The categorisation is done by departments but they are done by economic classification

**Researcher’s Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.”

**IBP Comment:** IBP editors chose answer, “c” consistent with the peer reviewer’s observation.
21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

   a. Program-level expenditure data are presented for all expenditures for BY-1.
   b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
   c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
   d. No program-level expenditure data are presented for BY-1.
   e. Not applicable/other (please comment).

Citation:
Budget Document No.4, and No. 5 Draft Estimates of expenditure on recurrent and capital budget for the financial year 2007/8 (Detailed Estimates)

Comment:
The presentation for each program is the same as that of the budget year

**Researcher’s Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.”

**IBP Comment:** IBP editors chose answer, “c” consistent with the peer reviewer’s observations.
22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?

   a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
   b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
   c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
   d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
   e. Not applicable/other (please comment).

Citation:
Budget Document No.4, and No. 5 Draft Estimates of expenditure on recurrent and capital budget for the financial year 2007/8 (Detailed Estimates)

Comment:
According to ministry of Finance officials, at the time of budget presentation in June, the revised estimates in BY-1 constitute what has been expended, it gives information on outputs, activities that were supposed to be carried out and the achievements on those activities (it’s a sort of year end report which has updated expenditure at least for more than six months)

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “a.”

23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?

   a. Yes, such prior-year estimates of aggregate expenditure are presented.
   b. No, such prior-year estimates of aggregate expenditure are not presented.
   c. Not applicable/other (please comment).

Citation:
Please see: Budget Document No.4, and No. 5 Draft Estimates of expenditure on recurrent and capital budget for the financial year 2007/8 (Detailed Estimates)

Comment:
Only BY-1 level of expenditures are presented; in previous years BY-2 data used to be presented but not in the 2007/8 budget documents

Peer Reviewer Two Comment:

Peer Reviewer Two Comment: Agree a more appropriate response to this question would be “b.”
24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

   a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
   b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
   c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
   d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
   e. Not applicable/other (please comment).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Agree more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer, “d” consistent with researcher and peer reviewer comments.

25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Agree more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer, “d” consistent with the researcher’s response.
26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?

a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
b. Yes, in most cases, prior-year data are adjusted to be comparable.
c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
e. Not applicable/other (please comment).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Agree more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer, “d” consistent with researcher response.

27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?

a. All tax revenues are identified individually for BY-1.
b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
d. No tax revenues are identified individually for BY-1.
e. Not applicable/other (please comment).

Citation:
This is presented in the Financial Statement 2007/8

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “b.”

IBP Comment: IBP editors chose answer, “a” consistent with the researcher’s response.
<table>
<thead>
<tr>
<th>28.</th>
<th>Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</th>
</tr>
</thead>
</table>
|     | a. All non-tax revenues are identified individually for BY-1.  
|     | b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.  
|     | c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.  
|     | d. No non-tax revenues are identified individually for BY-1.  
|     | e. Not applicable/other (please comment).  
| Citation: | In the Financial Statement FY 2007/8  
| Comment: |  
| Peer Reviewer One Comment: |  
| Peer Reviewer Two Comment: | A more appropriate response to this question would be “d.”  
| IBP Comment: | IBP editors chose answer, “d” consistent with researcher’s response.  
| | d  

<table>
<thead>
<tr>
<th>29.</th>
<th>In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</th>
</tr>
</thead>
</table>
|     | a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.  
|     | b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.  
|     | c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.  
|     | d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.  
|     | e. Not applicable/other (please comment).  
| Citation: | In the Financial Statement FY 2007/8, page 17  
| Comment: | Revised estimates are provided which are updated from the approved estimates; figures which had been approved in parliament  
| Peer Reviewer One Comment: |  
| Peer Reviewer Two Comment: |  
| | a
<table>
<thead>
<tr>
<th>30.</th>
<th>In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, such prior-year estimates of aggregate revenue are presented.</td>
</tr>
<tr>
<td>b.</td>
<td>No, such prior-year estimates of aggregate revenue are not presented.</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation:</td>
<td></td>
</tr>
<tr>
<td>Comment:</td>
<td></td>
</tr>
<tr>
<td>Peer Reviewer One Comment:</td>
<td></td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>31.</th>
<th>In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</td>
</tr>
<tr>
<td>d.</td>
<td>No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation:</td>
<td></td>
</tr>
<tr>
<td>Comment:</td>
<td>Refer to explanation given in Q30</td>
</tr>
<tr>
<td>Peer Reviewer One Comment:</td>
<td></td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
<td></td>
</tr>
</tbody>
</table>
32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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

   **Citation:**

   **Comment:** data is only presented for BY-1; unlike in previous years where BY-2 data was presented

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:** Agree more appropriate response to this question would be “d.”

33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

   a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
   b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
   c. Yes, but only information on the level of debt is presented.
   d. No, information related to the government debt for BY-1 is not presented.
   e. Not applicable/other (please comment).

   **Citation:**

   **Comment:** General figures related to the debt and levels of indebtedness are presented

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:** A more appropriate response to this question would be “a.”

   **IBP Comment:** IBP editors chose answer, “b”
34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

Citation:  

Comment:  
90% of Malawi’s external debt was cancelled in August 2006

Peer Reviewer One Comment:  

Peer Reviewer Two Comment: Agree more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer, “d” consistent with the researcher’s response.

### Comprehensiveness

35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?

| a. | Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. |
| b. | Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. |
| c. | Yes, some information is presented, but it lacks important details. |
| d. | No, information on extra-budgetary funds is not presented. |
| e. | Not applicable/other (please comment). |

Citation:  

Comment:  
Budget documents do not have any information on extra-budgetary funds and according to a statement in the Financial Statement 2007/08 (p16) it is stated that: "extra budgetary support is detailed in a document named 'summary of development support administered through Non-Government Systems.’” This support is being administered directly by development partners and the NGO sector.

Peer Reviewer One Comment  

Peer Reviewer Two Comment: Agree more appropriate response to this question would be “d.”
36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on intergovernmental transfers is not presented.
e. Not applicable/other (please comment).

Citation:
Budget document No.5 Draft Estimates of expenditure on recurrent and capital budget for the Financial year 2007/8 (Assemblies)

Comment:
There is a separate budget document presented for local government units. Budget Document No.5 has several volumes; Volume I -III which provides details on allocations to different ministries, and another Budget Doc. No.5 is then prepared for local government which highlights the breakdown of funds.

Peer Reviewer One Comment

Peer Reviewer Two Comment: A more appropriate response to this question would be “b.”

37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on transfers to public corporations is not presented.
e. Not applicable/other (please comment).

Citation:
Financial statement for 2007/8 Fiscal Year, page 37-8

Comment:
Details of funding to Public corporations such as Malawi Broadcasting Corporation, Agriculture Development Marketing Corporation, etc. are provided.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “b.”
38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on quasi-fiscal activities is not presented.
e. Not applicable/other (please comment).

Citation:

Comment:
For instance the with the fertiliser subsidy programme. Information on The Fertilizer Subsidy is provided in Budget Documents No.2, 3, and 4. The Mid Year Budget Review also presents performance of the Subsidy which is funded through the fiscus. This includes reports on number of beneficiaries and cost of the program.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “b.”

39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?

a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.
b. Yes, information is presented, highlighting key information, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on financial assets is not presented.
e. Not applicable/other (please comment).

Citation:

Comment:
The information is not presented in the budget documents

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?

a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.
b. Yes, information is presented, highlighting key information, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on non-financial assets is not presented.
e. Not applicable/other (please comment).

Citation:
Budget Document No. 4 Output Based

Comment:

**Researcher’s Response to this Question was “b”**

**Peer Reviewer One Comment**

**Peer Reviewer Two Comment:** Agree more appropriate response to this question would be “d.”

**IBP Comment:** IBP editors chose answer, “c” to maintain consistency of assumptions in choosing responses across countries.
41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

   a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on expenditure arrears is not presented.
   e. Not applicable/other (please comment).

   **Citation:**
   Budget document 3, Financial statement for Year 2007/2008 page 4-5, 15

   **Comment:**
   Only an explanation of how much has been allocated to arrears is given and some of the departments where government wants to clear accumulation of arrears but detailed information is not presented.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:** Agree more appropriate response to this question would be “d.”

   **IBP Comment:** IBP editors chose answer, “c” consistent with the researcher’s response.

42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

   a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on contingent liabilities is not presented.
   e. Not applicable/other (please comment).

   **Citation:**
   Annual Report - Reserve Bank

   **Comment:**
   The information is held within the reserve bank documents not the government reports

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>43.</th>
<th>Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on future liabilities is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**

Only lump sum figures are indicated in line with the Medium Term Expenditure Framework projections

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Agree more appropriate response to this question would be “d.”

**IBP Comment:** IBP editors chose answer, “b” consistent with the researcher’s response.

<table>
<thead>
<tr>
<th>44.</th>
<th>Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All sources of donor assistance are identified individually.</td>
</tr>
<tr>
<td>b.</td>
<td>At least two-thirds of, but not all, sources of donor assistance, are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Less than two-thirds of sources of donor assistance are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No sources of donor assistance are identified individually.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

Financial statement for year 2007/08 fiscal year, pp101-120

**Comment:**

**Researcher’s Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.”

**IBP Comment:** IBP editors chose answer, “b”
45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

   a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on tax expenditures is not presented.
   e. Not applicable/other (please comment).

Citation:

Comment:
Tax expenditures are not accounted for separately. They are taken as part of general revenue that is pooled into one account and applied to budget expenditures. This means that one cannot exactly trace certain expenditure or a certain US$1 as a tax US$1. However, there are some budget votes which by nature benefit from domestic revenue and cannot use foreign revenue. This for example includes the presidency, pensions and gratuities, etc. Nonetheless, even under such circumstances, the domestic revenue reflects an amalgamation of funds from tax revenue and non-tax revenue, although tax revenue comprises the bulk of the domestic revenue.

**Researcher’s Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Agree, more appropriate response to this question would be “d.”

**IBP Comment:** IBP editors chose answer, “d” in light of researcher’s observations.
46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?

   a. All earmarked revenues are identified individually.
   b. At least two-thirds of, but not all, earmarked revenues are identified individually.
   c. Less than two-thirds of earmarked revenues are identified individually.
   d. No earmarked revenues are identified individually.
   e. Not applicable/other (please comment).

Citation:
Financial statement for year 2007/08 Fiscal Year, pp17, pp45

Comment:
Both domestic and external revenue are clearly identified; for instance on page 17 in the Financial statement, the budget framework is presented highlighting revenues and in the same document, on page 45, pp51 a summary of resources i.e. total revenue for year 2007/8 is presented (tax and non tax revenue). In addition, detailed description of local revenue by ministry and department is also presented (pp52-100).

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “b.”

IBP Comment: IBP editors chose answer, “a” consistent with the researcher’s response.
47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?

   a. One percent or less of expenditure is dedicated to secret items.
   b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
   c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
   d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
   e. Not applicable/other (please comment).

Citation:
Budget document number 4, Draft Estimates of expenditure on recurrent and capital budget for the Financial year 2007/8 (Output based)

Comment:
This in consideration that national security and military expenditure have a number of departments or budget votes to which such items are charged. There is no single budget line termed national security or military expenditure, and by its very secretive nature, is difficult to arrive at an accurate percentage over the entire expenditure budget. For example, the following Votes (and or departments) contain the related expenditures: Office of the President and Cabinet, Home Affairs, Foreign Affairs, Ministry of Defense, State Residences, and Malawi Defense Forces (MDF). Therefore all these budget areas together would comprise close to 8% of overall expenditures especially considering that other expenditures are not included or are hidden in certain votes as part of the secrecy.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “c.”

IBP Comment: IBP editors chose answer, “d” to maintain consistency of assumptions across countries.
<table>
<thead>
<tr>
<th>The Budget Narrative &amp; Performance Monitoring</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>48.</strong> Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</td>
</tr>
<tr>
<td>a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Budget Document No.4 Output Based Draft Estimates on recurrent and Capital budget For Year 2007/8 (Detailed Estimates), the Budget Statement & Financial statement for the year 2007/8 fiscal year, pp50

**Comment:**
With the new policy document, the Malawi Growth Development Strategy, expenditures are closely linked to the budget. In the financial statement, a summary of financial allocations by the MGDS themes is also provided. In 2006, the overarching policy (MGDS) was not fully costed and therefore translation into the budget was merely based on the general costing summaries while in 2007, the MGDS was fully launched and provided more concrete basis for costing. Remember that Malawi, just like other countries has been on a policy transition from 1st generation PRSPs to 2nd generation PRSP, and it is the MGDS in the case of Malawi.

**Researcher’s Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.”

**IBP Comment:** IBP editors chose answer, “b” consistent with the peer reviewer’s observations.
<table>
<thead>
<tr>
<th></th>
<th>Question</th>
<th>Options</th>
<th>Citation</th>
<th>Comment</th>
</tr>
</thead>
</table>
|   | Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)? | a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.  
b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.  
c. Yes, some information is presented, but it lacks important details.  
d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.  
e. Not applicable/other (please comment). | **Comment:** Although the budget is being funded according to the Malawi Growth Development Strategy (MGDS), detailed information is not provided for multi-year period. However, the only information provided which gives a link to the policy document and the budget is presented in Budget Document No.5 which contains information on the budget execution for BY+2 year.  
**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.”  
**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.”  
**IBP Comment:** IBP editors chose answer, “c” consistent with the peer reviewer’s comment. |
50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

- a. Non-financial data are presented for all programs.
- b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
- c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
- d. No non-financial data are presented.
- e. Not applicable/other (please comment).

Citation:
Budget Document No.4, Draft Estimates on recurrent and Capital budget For Year 2007/8 (Output based).

Comment:
There has currently been a lot of insistence for government departments to present budgets in output based format. The MGDS Policy has also led to this improvement since it provides a more concise guide on output indicators. However, sometimes the government does not meet the set targets. For instance in the Ministry of Education, pp 304- Budget document No.5, the output indicator target for provision of bursaries to needy secondary school students was 5695 but the achievement was 3724 students.

**Researcher’s Response to this Question was “a”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.”

**IBP Comment:** IBP editors chose answer, “c” consistent with peer reviewer’s response.
51. Are the non-financial data presented useful for assessing how an expenditure program is performing?

   a. The non-financial data are very useful for assessing program performance.
   b. The non-financial data are mostly useful for assessing program performance.
   c. The non-financial data are somewhat useful for assessing program performance.
   d. No non-financial data are provided or they are not useful for assessing program performance.
   e. Not applicable/other (please comment).

Citation:

Comment:
This has been used by civil society to monitor the financial targets. Added to that the budget non-financial data is directly related to capacity needed for implementing the MGDS. The MGDS is a critical source of order in budget processes in Malawi and any performance measurement is expected to be done in reference to MGDS performance benchmarks. This is unlike previously when policy frameworks were inconsistent with each other.

Researcher’s Response to this Question was “a”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “c.”

IBP Comment: IBP editors chose answer, “c” consistent with peer reviewer’s response.
52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?

   a. Performance indicators are presented for all programs.
   b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
   c. Performance indicators are presented for programs representing less than two-thirds of expenditures.
   d. No performance indicators are presented.
   e. Not applicable/other (please comment).

Comment:
The performance indicators are aligned to performance indicators contained in the Malawi Growth Development Strategy, so that progress can be linked easily to the policy document However, the indicators are in a continuous process of cleaning. The 2007/08, nonetheless presents remarkable improvement compared to the previous year

Researcher’s Response to this Question was “a”

Peer Reviewer Two Comment:

A more appropriate response to this question would be “b.”

IBP Comment: IBP editors chose answer, “b” consistent with peer reviewer’s observation.

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

   a. All performance indicators are well designed.
   b. Most performance indicators are well designed.
   c. Some performance indicators are well designed, but most are not.
   d. No programs have performance indicators, or they are not well designed.
   e. Not applicable/other (please comment).

Comment:

Performance indicators are being consolidated in the Malawi Growth Development Strategy and budget documents only contain output indicators

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. All performance indicators are used in conjunction with performance targets.</td>
</tr>
<tr>
<td>b. Most performance indicators are used in conjunction with performance targets.</td>
</tr>
<tr>
<td>c. Some performance indicators are used in conjunction with performance targets, but most are not.</td>
</tr>
<tr>
<td>d. No performance indicators are used in conjunction with performance targets.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
There is a lot of work that needs to be done to harmonize indicators in Malawi such that certain targets are merely put as ambitiously as one would expect without really linking them to realistic indicators.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.”

**IBP Comment:** IBP editors chose answer, “d” consistent with researcher’s response.
Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?

a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on policies intended to alleviate poverty is not presented.
e. Not applicable/other (please comment).

Citation:

Comment:
Currently the Malawi Growth Development Strategy is the guiding document and the budget also highlights pro-poor expenditures whose resources are meant to benefit poor people

Additional Key Information for Budget Analysis & Monitoring

Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.
<table>
<thead>
<tr>
<th>56.</th>
<th>Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on tax rates, fees, royalties and other revenue sources is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation: Some information is contained in the budget statement which is presented by the Minister of Finance in parliament. Beyond that, the public are usually do not have information on tax rates or fee schedules.

**Researcher’s Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c.”

**IBP Comment:** IBP editors chose answer, “d” consistent with the researcher’s observation.

<table>
<thead>
<tr>
<th>57.</th>
<th>Does the executive make available to the public an analysis of the distribution of the tax burden?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some analysis is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No analysis on the distribution of the tax burden is presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation: Some analysis is presented in the Mid Year Review but this document is not readily available to the public.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</td>
</tr>
<tr>
<td>b. Yes, information is presented, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on conditions associated with IFI assistance is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation:</td>
</tr>
<tr>
<td>Comment:</td>
</tr>
<tr>
<td>Information on conditionalities is deemed controversial and is not up for public scrutiny</td>
</tr>
<tr>
<td>Peer Reviewer One Comment:</td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
</tr>
<tr>
<td>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</td>
</tr>
<tr>
<td>b. Yes, information is presented, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on conditions associated with donor country assistance is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation:</td>
</tr>
<tr>
<td>Comment:</td>
</tr>
<tr>
<td>Same reason given in Q58</td>
</tr>
<tr>
<td>Peer Reviewer One Comment:</td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
</tr>
</tbody>
</table>
60. Does the executive make available to the public a summary that describes the budget and its proposals?
   a. Yes, it provides a summary that is very informative.
   b. Yes, it provides a summary that is somewhat informative.
   c. Yes, but the summary is not very informative.
   d. No, it does not provide a summary.
   e. Not applicable/other (please comment).

   **Citation:**
   The Budget Summary for year 2007/2008

   **Comment:**
   Yes, but no details are given. During the pre-budget consultative meetings, stakeholders are not given a copy of the budget summary, it is just read out and then discussed so one can not ably refer back to it. In addition, government is required (according to section 14 of the Public Finance Management Act) to submit to the national assembly a statement of fiscal and economic policy by 1\textsuperscript{st} April each year and this as well is not very detailed.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?
   a. Yes, it publishes a citizens budget that is very informative.
   b. Yes, it publishes a citizens budget that is somewhat informative.
   c. Yes, but the citizens budget is not very informative.
   d. No, it does not publish a citizens budget.
   e. Not applicable/other (please comment).

   **Citation:**

   **Comment:**

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th></th>
<th>Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, thorough definitions of budget terms are provided.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, definitions are provided, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some definitions are provided, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, definitions are not provided.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**  
Peer Reviewer One Comment:  
Peer Reviewer Two Comment:  

<table>
<thead>
<tr>
<th></th>
<th>Do citizens have the right in law to access government information, including budget information?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</td>
</tr>
<tr>
<td>d.</td>
<td>No, the right to access government information has not been codified into law, or this right does not include access to budget information.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**  
The Malawi Constitution Section 37  
**Comment:**  
The constitution provides for the right to information but there is no enabling legislation as such currently a draft bill on access to information was prepared but it has not been tabled to parliament  
Peer Reviewer One Comment:  
Peer Reviewer Two Comment: Agree, more appropriate response to this question would be “c.”
64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</td>
<td></td>
</tr>
<tr>
<td>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</td>
<td></td>
</tr>
<tr>
<td>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</td>
<td></td>
</tr>
<tr>
<td>d. In practice, no highly disaggregated expenditure information is available.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

Citation: 

Comment: 
Ministries are often reluctant to provide such information to the public so one is never sure if indeed such information is available in the first place. Even the information storage and retrieval systems in government are not user friendly

Peer Reviewer One Comment: 

Peer Reviewer Two Comment: 
65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:
Same as Q64

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
Section Three: The Budget Process
## The Budget Process

### Executive’s Formulation of the Budget

<table>
<thead>
<tr>
<th>66. How far in advance of the release of the budget is the day of its release known?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. The release date is set in permanent law.</td>
</tr>
<tr>
<td>b. The executive announces the release date at least two months in advance.</td>
</tr>
<tr>
<td>c. The executive announces the release date less than two months but more than two weeks in advance.</td>
</tr>
<tr>
<td>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
It is usually known that the budget will be presented in June but the exact date is not known (the actual date is determined by political dynamics)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “d.”

**IBP Comment:** IBP editors chose answer, “d”

<table>
<thead>
<tr>
<th>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget’s formulation)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, a detailed timetable is released to the public.</td>
</tr>
<tr>
<td>b. Yes, a timetable is released, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, a timetable is released, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, a timetable is not issued to the public.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
However, internally the timetables are released in the form of circulars but these are not released to the public

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>68.</strong> Does the executive adhere to its timetable for the preparation and release of the budget?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.     The executive adheres to the dates in its timetable.</td>
<td>b.     The executive adheres to most of the key dates in its timetable.</td>
<td></td>
</tr>
<tr>
<td>c.     The executive has difficulty adhering to most of the dates in its timetable.</td>
<td>d.     The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</td>
<td></td>
</tr>
<tr>
<td>e.     Not applicable/other (please comment).</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Citation:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Comment:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Same as Q67</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td><strong>Peer Reviewer One Comment:</strong></td>
<td></td>
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<tr>
<td></td>
<td><strong>Peer Reviewer Two Comment:</strong></td>
<td></td>
</tr>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>69.</strong> Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a.     Yes, the executive holds extensive consultations with a wide range of legislators.</td>
<td>b.     Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</td>
<td></td>
</tr>
<tr>
<td>c.     Yes, the executive holds very limited consultations, involving only a few members of the legislature.</td>
<td>d.     No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</td>
<td></td>
</tr>
<tr>
<td>e.     Not applicable/other (please comment).</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Citation:</strong></td>
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<td><strong>Comment:</strong></td>
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<tr>
<td>The consultations are held mainly with the budget and finance parliamentary committee which comprises of 19 legislators out of 193 legislators in the national assembly.</td>
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<td><strong>Peer Reviewer One Comment</strong></td>
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<tr>
<td><strong>Peer Reviewer Two Comment:</strong></td>
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<td></td>
</tr>
</tbody>
</table>
70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

a. Yes, the executive holds extensive consultations with a wide range of constituencies.
b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
c. Yes, the executive holds very limited consultations, involving only a few constituencies.
d. No, the executive does not typically consult with the public as part of the budget preparation process.
e. Not applicable/other (please comment).

Citation:

Comment:
Pre budget consultations are done with selected private sector and civil society organisations based in the main cities only while the majority of people at the community level are completely excluded.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

71. When does the executive release a pre-budget statement to the public?

a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.
b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.
c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.
d. The executive does not release a pre-budget statement.
e. Not applicable/other (please comment).

Citation:

Comment:
The only pre-budget statement is in the form of the Economic and Fiscal statement which is normally issued to parliamentarians by 1st April.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?

   a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
   e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher’s Response to this Question was “d”**

**Peer Reviewer One Comment**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.”

**IBP Comment:** IBP editors chose answer, “d” The budget statement is produced but not available to the public. Therefore the most appropriate answer would be “d.”
73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?

a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.
c. Yes, some explanation is presented, but it lacks important details.
d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
e. Not applicable/other (please comment).

Citation:

Comment:
The fiscal and economic policy is merely done to fulfil a legal requirement

**Researcher’s Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.”

**IBP Comment:** IBP editors chose answer, “d” The budget statement is produced but not available to the public. Therefore the most appropriate answer would be “d.”
### Legislative Approval of the Budget

<table>
<thead>
<tr>
<th>74.</th>
<th>How far in advance of the start of the budget year does the legislature receive the budget?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>The legislature receives the budget at least three months before the start of the budget year.</td>
</tr>
<tr>
<td>b.</td>
<td>The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</td>
</tr>
<tr>
<td>c.</td>
<td>The legislature receives the budget less than six weeks before the start of the budget year.</td>
</tr>
<tr>
<td>d.</td>
<td>The legislature does not receive the budget before the start of the budget year.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The budget documents are given to legislators the same day that the minister of Finance presents the budget statement. This has been the case since 2001. For instance the 2007/8 budget statement and budget documents were given to legislators on 29th June while the financial year was ending on 30th June.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>75.</th>
<th>Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</td>
</tr>
<tr>
<td>d.</td>
<td>No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The time given for budget debate is too short, then the MPs themselves struggle to understand the technicalities in the budget documents and lastly financial constraints do not allow legislators to conduct public hearings.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

  a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
  b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
  c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
  d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
  e. Not applicable/other (please comment).

Citation:

Comment: Due to political dynamics, during the 2006/7 Financial year the Budget and Finance Committee did not hold any public hearings

**Researcher’s Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “c” because it happens occasionally when the committees are seeking some explanations as part of their oversight role. It has ever happened with the Public Accounts Committee, Agriculture Committee of parliament, Education Committee, etc on several occasions.

**IBP Comment:** IBP editors chose answer, “d” consistent with the researcher’s response.
77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?

   a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
   b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
   c. Yes, a limited number of hearings are held in which testimony from the public is heard.
   d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
   e. Not applicable/other (please comment).

Citation:

Comment:
Same as Q75

Researcher’s Response to this Question was “d”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “c” for similar reasons highlighted in Q75.

IBP Comment: IBP editors chose answer, “d” consistent with the researcher’s response.

78. Do the legislative committees that hold public hearings release reports to the public on these hearings?

   a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.
   b. Yes, the committees release reports, but some details are excluded.
   c. Yes, the committees release reports, but they are not very informative.
   d. No, the committees do not release reports or do not hold public hearings.
   e. Not applicable/other (please comment).

Citation:

Comment:
No public hearings are held

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>79.</th>
<th>Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</td>
</tr>
<tr>
<td>b.</td>
<td>No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Adequate Information is not given for security reasons

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
80. Does the legislature have authority *in law* to amend the budget presented by the executive?

a. Yes, the legislature has unlimited authority *in law* to amend the budget.
b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
d. No, the legislature does not have any authority *in law* to amend the budget.
e. Not applicable/other (please comment).

**Citation:**
Public Management Finance Act Section 21 subsection 4 pp17

**Comment:**
The legislature can amend the budget, for instance the Constituency Development Fund was tabled to be MK1 million per constituency, but after deliberations, the fund was raised to MK 5 million. However, Statutory expenditures (for the presidency, pensions and gratuities, compensation and refunds and public debt charges are not subject to the vote of parliament

**Researcher’s Response to this Question was “b”**

**Peer Reviewer One Comment**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.”

**IBP Comment:** IBP editors chose answer, “c” consistent with the guidelines in the IBP Guide to the Open Budget Questionnaire.
### Executive’s Implementation of the Budget

81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

   a. The approved budget includes program-level detail.
   b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
   c. The approved budget includes only departmental totals.
   d. The approved budget includes less information than departmental totals.
   e. Not applicable/other (please comment).

   **Citation:**

   **Comment:**
   The document provides program, departmental even cost centre expenditure details

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:** A more appropriate response to this question would be “b.”

   **IBP Comment:** IBP editors chose answer, “a” consistent with researcher’s observations.

82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

   a. In-year reports on actual expenditure are released at least every month.
   b. In-year reports on actual expenditure are released at least every quarter.
   c. In-year reports on actual expenditure are released at least semi-annually.
   d. In-year reports on actual expenditure are not released.
   e. Not applicable/other (please comment).

   **Citation:**
   Public Finance Management Act 84 (3)

   **Comment:**
   According to officials from Ministry of Finance, Monthly expenditure reports are internal documents which ministries prepare and submit to the Ministry of Finance in line with the Public Management Finance Act section 84 subsection 3. These are produced for internal purposes and are not accessible to the public

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
83. **What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?**

- a. Yes, in-year reports cover all expenditures.
- b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.
- c. Yes, in-year reports cover less than two-thirds of expenditures.
- d. No in-year reports are released to the public.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**
Refer to Q82, reports produced for internal purposes only, only information on protected pro poor expenditures is presented to the public

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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84. **What is the most detail provided in the in-year reports on actual expenditures organized by administrative unit?**

- a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
- b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
- d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

   a. Yes, comparisons are made for all expenditures.
   b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
   c. Yes, but comparisons are made for less than two-thirds of expenditures.
   d. No, comparisons are not made, or no in-year reports are released to the public.
   e. Not applicable/other (please comment).

Citation:

Comment:
In year reports are internal documents not released to the public

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?

   a. In-year reports on actual revenue collections by source of revenue are released at least every month.
   b. In-year reports on actual revenue collections are released at least every quarter.
   c. In-year reports on actual revenue collections are released at least semi-annually.
   d. In-year reports on actual revenue collections by source of revenue are not released.
   e. Not applicable/other (please comment).

Citation and/or comment:
Same as Q85

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d
<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
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<tbody>
<tr>
<td>87. What share of revenue is covered by the in-year reports on actual revenue collections?</td>
<td></td>
</tr>
<tr>
<td>a. In-year reports cover the actual revenue collections of all sources of revenue.</td>
<td>d</td>
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<tr>
<td>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</td>
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<tr>
<td>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</td>
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<tr>
<td>d. In-year reports on actual revenue collections are not released to the public.</td>
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<tr>
<td>e. Not applicable/other (please comment).</td>
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<tr>
<td>Citation:</td>
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<td>Comment: Same as Q85</td>
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<td>Peer Reviewer One Comment:</td>
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<td>Peer Reviewer Two Comment:</td>
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<tr>
<td>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, comparisons are made for all revenue sources.</td>
<td>d</td>
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<tr>
<td>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</td>
<td></td>
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<tr>
<td>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</td>
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<tr>
<td>d. No, comparisons are not made, or no in-year reports are released to the public.</td>
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<tr>
<td>e. Not applicable/other (please comment).</td>
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<tr>
<td>Citation:</td>
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<tr>
<td>Comment: Same as Q85</td>
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<td>Peer Reviewer One Comment:</td>
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<tr>
<td>Peer Reviewer Two Comment:</td>
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</table>
89. Does the executive release to the public in-year reports on actual borrowing?
   a. Yes, in-year reports on actual borrowing are released at least every month.
   b. Yes, in-year reports on actual borrowing are released at least every quarter.
   c. Yes, in-year reports on actual borrowing are released at least semi-annually.
   d. No, in-year reports on actual borrowing are not released.
   e. Not applicable/other (please comment).

   Citation:

   Comment:
   Borrowing information is limited to reserve bank and ministry of finance officials although scanty reference on loans procured is circulated to the budget and finance committee of parliament

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
   a. Yes, extensive information related to the composition of government debt is presented.
   b. Yes, key additional information is presented, but some details are excluded.
   c. Yes, some additional information is presented, but it lacks important details.
   d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
   e. Not applicable/other (please comment).

   Citation:

   Comment:
   Such information only flows between the reserve bank and ministry of finance

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?

   a. Reports are released 1 month or less after the end of the period.
   b. Reports are released 2 months or less (but more than 1 month) after the end of the period.
   c. Reports are released more than 2 months after the end of the period.
   d. In-year reports are not released.
   e. Not applicable/other (please comment).

Citation: 

Comment: 
Same as Q85

Peer Reviewer One Comment: 

Peer Reviewer Two Comment: 

d

92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?

   a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
   b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
   c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
   d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
   e. Not applicable/other (please comment).

Citation: 
Mid Year Budget Review 2006/7

Comment: 
The mid year review does not discuss the economy it just discusses the status of revenue and expenditure as of that reporting period and the changes that need to be made to the budget and this information is not released to the public just to legislators

Peer Reviewer One Comment: 

Peer Reviewer Two Comment: 

d
93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

   a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
   b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
   c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
   d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
   e. Not applicable/other (please comment).

   Citation:

   Comment:
   Information is just given to legislators

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

94. What is the most detail provided in the mid-year review for expenditures?

   a. The mid-year review includes program-level detail for expenditures.
   b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
   c. The mid-year review includes only departmental totals (or functional totals).
   d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.
   e. Not applicable/other (please comment).

   Citation:

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
<p>| | |</p>
<table>
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<tbody>
<tr>
<td><strong>95.</strong> Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</td>
<td></td>
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<tr>
<td>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</td>
<td>d</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
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</tbody>
</table>

**Citation:**

**Comment:**

Same note as for Q93

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain minimal level specified in law or regulation)?

   a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
   b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
   c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
   d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
   e. Not applicable/other (please comment).

Citation:
Public Expenditure Review 2000

Comment:
There is no virement of funds between ministries since 2001

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose answer, “d” consistent with researcher’s comments under Question 98.
97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

   a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
   b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
   c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
   d. No, the procurement process was not open and competitive in practice.
   e. Not applicable/other (please comment).

Citation:
Malawi Chambers of Confederation of Commerce and Industry 2006

Comment:
The Office of the Department of Public Procurement has done commendable job although there were some reported irregularities in the procurement of fertiliser and treadle pumps as evidenced by complaints from local companies

Researcher’s Response to this Question was “b”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “c.”

IBP Comment: IBP editors chose answer, “c” to maintain consistency of assumptions across countries.
98. When does the legislature typically approve supplemental budgets?

a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).
b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).
c. Not applicable/other (please comment).

Citation:

Comment:
For instance the supplementary expenditure for 2006/7 of MK 8 billion was rejected by parliament during the mid year review in March although funds had already been expended. This was however presented as revised budget figures at the end of the year

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

99. In most years, how large are supplemental budget requests relative to the size of the original budget?

a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
e. Not applicable/other (please comment).

Citation:

Comment:
For instance, in the 2006/7 financial year, a supplementary budget of MK8 billion was presented to parliament; the original budget presented to parliament was MK153 billion, thus the supplementary budget was 5.2% of the original budget

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
d. Such expenditure takes place without legislative approval.
e. Not applicable/other (please comment).

Citation:

Comment: It is money that is already approved by the legislative hence the executive does not seek approval before expenditure e.g. funds used for disasters

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?

a. The report is released six months or less after the end of the fiscal year.
b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.
c. The report is released more than 12 months after the end of the fiscal year.
d. The executive does not release a year-end report.
e. Not applicable/other (please comment).

Citation:

Comment:
In Malawi, information on the actual performance of the previous budget year (outturn) is issued along with the executive’s budget proposal. This practice is inconsistent with the OECD Best Practices for Budget Transparency.

The OECD Best Practices calls for the issuing of a separate comprehensive year-end report to account for the budget’s execution within six months of the end of the financial year. As such, information on the execution of the budget in previous budget years in Malawi has been used to answer Questions 1-55, while Questions 101-110 have been marked “d.”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

102. In the year-end report have the data on the actual outcomes been audited?

a. Yes, all data on actual outcomes have been audited.
b. At least two-thirds, but not all, of the data on actual outcomes have been audited.
c. Less than two-thirds of the data on actual outcomes have been audited.
d. None of the data on actual outcomes has been audited, or a year-end report is not released.
e. Not applicable/other (please comment).

Citation:

Comment:
There is normally a three year time lapse before audits

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

Citation:  
Budget document No. 5

Comment:  
The budget documents presenting end of year budget figures does not have explanations on variations in expenditures

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

d

104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?

   a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
   b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
   c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
   d. No explanation of the differences is provided, or such a report is not released.
   e. Not applicable/other (please comment).

Citation:

Comment:  
Same as Q103

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

d
105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

Citation:  
Comment:  
Same as Q103

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

Citation:  
Financial Statement and Annual Economic Review

Comment:  
The information is not provided in the year end report but in other documents such as the Financial Statement and Annual Economic Review

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

Citation: 

Comment: 

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

| d |

108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

Citation: 

Comment: 

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<p>| d |</p>
<table>
<thead>
<tr>
<th>109.</th>
<th>Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:  
Comment:  

**Peer Reviewer One Comment:**  

**Peer Reviewer Two Comment:**  

<table>
<thead>
<tr>
<th>110.</th>
<th>Does the year-end report present the actual outcome for extra-budgetary funds?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key issues, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information is not presented on extra-budgetary funds, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:  
Comment:  

**Peer Reviewer One Comment:**  

**Peer Reviewer Two Comment:**
111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?

a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.
e. Not applicable/other (please comment).

Citation: 
Comment: 
The recent Audit Report was released in March 2006 for the year ended June 2004. This document is produced but not available within the timeframe required by the OBI Methodology.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?

a. All expenditures have been audited and the reports released to the public.
b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
c. Expenditure representing less than two-thirds of expenditure have been audited.
d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.
e. Not applicable/other (please comment).

Citation:

Comment:
The audit report for 2003/4 fiscal year has been released and is available on the internet. This was not available in 2006.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Agree, more appropriate response to this question would be “a.”

**IBP Comment:** IBP editors note that no audit report was issued in March 2007, covering the budget year ended in 2005, nor in March 2008 covering the budget year ended in 2006. Therefore this document is considered “produced but not available within the timeframe required by the OBI Methodology.”
113. Does the annual audit report(s) that is released to the public include an executive summary?

   a. The annual audit report(s) includes one or more executive summaries summarizing the report’s content.
   b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.
   c. Not applicable/other (please comment).

   Citation:

   Comment:
   The report has an executive summary. This document is produced but not available within the timeframe required by the OBI Methodology

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment:

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

   a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.
   b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
   c. Not applicable/other (please comment).

   Citation:

   Comment:
   the conditions for the removal are determined in an Act that was approved by the legislature and is safeguarded by the judiciary who are interpretors of the law, however in practice, the executive has before removed the head of the SAI without prior approval of the other two arms of government

   Researcher’s Response to this Question was “a”

   Peer Reviewer One Comment:

   Peer Reviewer Two Comment:

   IBP Comment: IBP editors chose answer, “b” taking into consideration what has happened in practice. Therefore, even if the law exists, but in fact it has not been followed in practice, the appropriate answer is “b.”
<table>
<thead>
<tr>
<th>Question</th>
<th>Option</th>
<th>Citation</th>
<th>Comment</th>
</tr>
</thead>
</table>
| 115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds? | a. Yes, the SAI releases to the public audits of all extra-budgetary funds.  
  b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.  
  c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.  
  d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.  
  e. Not applicable/other (please comment). | The audit report does not provide findings on extra-budgetary funds. In any case, this document is produced but not available within the timeframe required by the OBI Methodology | |
| 116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to? | a. The SAI has full discretion to decide which audits it wishes to undertake.  
  b. The SAI has significant discretion, but faces some limitations.  
  c. The SAI has some discretion, but faces considerable limitations.  
  d. The SAI has no discretion to decide which audits it wishes to undertake.  
  e. Not applicable/other (please comment). | The Public Audit Act (PAC) of Nov. 2003. | |
117. Who determines the budget of the Supreme Audit Institution?

- The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- Not applicable/other (please comment).

Citation:

Comment:
The office of the auditor general is treated as any other ministry whereby they prepare and present their budget to Ministry of Finance for funding consideration along with any other ministry. However, usually the level of funding is not according to submitted estimates.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

- The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
- The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
- The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
- The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
- Not applicable/other (please comment).

Citation:

Comment:
For instance, currently there has not been an auditor general since Feb 2006

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

c
119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</td>
<td>d</td>
</tr>
<tr>
<td>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</td>
<td></td>
</tr>
<tr>
<td>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable.</td>
<td></td>
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</tbody>
</table>

Citation:

Comment:
It is not an open institution

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

120. Does a committee of the legislature view and scrutinize the audit reports?

<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>a. Yes, all audit reports are scrutinized.</td>
<td>a</td>
</tr>
<tr>
<td>b. Yes, most audit reports are scrutinized.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some audit reports are scrutinized.</td>
<td></td>
</tr>
<tr>
<td>d. No, audit reports are not scrutinized.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

Citation:

Comment:
Yes, the public accounts committee scrutinises the audit report

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>121. 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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</td>
</tr>
<tr>
<td>b. Yes, the executive reports publicly on most audit findings.</td>
</tr>
<tr>
<td>c. Yes, the executive reports publicly on some audit findings.</td>
</tr>
<tr>
<td>d. No, the executive does not report on steps it has taken to address audit findings.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation:</td>
</tr>
<tr>
<td>Comment:</td>
</tr>
<tr>
<td>The public is notified mainly through the media, especially when the Budget and Finance committee of parliament calls responsible officers to explain on some of the findings. However, what is exactly done in terms of remedial actions is not always communicated to the public.</td>
</tr>
<tr>
<td>Peer Reviewer One Comment:</td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</td>
</tr>
<tr>
<td>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, a report is released, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation:</td>
</tr>
<tr>
<td>Comment:</td>
</tr>
<tr>
<td>Peer Reviewer One Comment:</td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
</tr>
</tbody>
</table>
123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?

   a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.
   b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
   c. Yes, legislators are provided audit reports on secret items, but they lack important details.
   d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
   e. Not applicable/other (please comment).

Citation:

Comment: Information is provided but not for public consumption in the interest of security

**Researcher’s Response to this Question was “b”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be “d.”

**IBP Comment:** IBP editors chose answer, “d” in light of peer reviewer comments.