



Overall score: **47%** Provides some information to the public in its budget documents during the year.

## Highlights

### Information in Public Documents

Zambia's score on the Open Budget Index shows that the government provides the public with some information on the central government's budget and financial activities during the course of the budget year. This makes it difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Zambia the proposal provides some information to the public, meaning citizens have a somewhat comprehensive picture of the government's plans for taxing and spending for the upcoming year.

Moreover, while Zambia publishes fairly complete in-year reports, it is still difficult to track spending, revenue collection and borrowing during the year, since it does not publish a mid-year review. Publishing a mid-year review would greatly strengthen public accountability, since it provides updates on how the budget is being implemented during the year.

It is also somewhat difficult to assess budget performance in Zambia once the budget year is over. A year-end report is produced, allowing comparisons between what was budgeted and what was actually spent and collected, though it lacks some important details. Also, though Zambia makes its audit report public, the government does not report on steps it has taken to address the audit report's recommendations.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains limited. Zambia has not codified the right to access government information into law.

### Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Zambia's budget process could be made more open.

While there are opportunities for citizen participation in budget debates, legislative committees that hold public hearings do not release reports on these hearings to the public.

Zambia's Supreme Audit Institution is somewhat independent. While the SAI has the discretion in law to undertake those audits it chooses, it does not have a budget sufficient to fulfill its mandate.



#### Availability of Key Budget Documents and Citizens Budget (in order of expected release)

|                             |                                      |
|-----------------------------|--------------------------------------|
| Pre-Budget Statement        | <input checked="" type="radio"/> Yes |
| Executive's Budget Proposal | <input checked="" type="radio"/> Yes |
| Citizens Budget             | <input type="radio"/> No             |
| Enacted Budget              | <input checked="" type="radio"/> Yes |
| In-year Reports             | <input checked="" type="radio"/> Yes |
| Mid-Year Review             | <input type="radio"/> No             |
| Year-End Report             | <input checked="" type="radio"/> Yes |
| Audit Report                | <input checked="" type="radio"/> Yes |

# Open Budget Index 2008



## Zambia

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit [www.openbudgetindex.org](http://www.openbudgetindex.org)

