

Open Budget Survey 2017

Questionnaire

Afghanistan

January 2018

COUNTRY QUESTIONNAIRE: AFGHANISTAN

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

Answer: The fiscal year for the Pre-Budget Statement is December 21, 2016 to December 20, 2017.

Sources: The source of the document is at the www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) and the link is: 1396-1399 Pre-Budget Statement (MTBF) <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Pre_Budget/MTBF%20-%20Expenditure%20Section.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: b. (67)

Sources: The source of the document is at the www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) and the link is: 1396-1399 Pre-Budget Statement (MTBF)-English Version <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Pre_Budget/MTBF%20-%20Expenditure%20Section.pdf)

Comments: Researcher: The date of publication for the Pre-Budget Statement 2016-2018 (MTBF 1395-1397) is October 7, 2015. The evidence for the date of publication is only an email received from MoF (attached), while any external evidence is not available for cross prove.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: PBS was published as replied in the next question on 10 October 2016. The new fiscal year starts on December 21st. It was published and made available to public 2 months and 11 days in advance of the budget year.

Government Reviewer

Opinion: Agree

Researcher response: Considering the PR comment about the publication date of the PBS by the government which is less than four months, I change the score from "a" to "b".

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

Answer: The date of publication for the Pre-Budget Statement (MTBF 1396-1399) is October 10, 2016.

Sources: The source of the document is www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) at the below link: English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Pre_Budget/MTBF%20-%20Expenditure%20Section.pdf)

Comments: Researcher: The evidence for the date of publication is only an email received from MoF (attached), while any external evidence is not available for cross prove.

Peer Reviewer

Opinion: Agree with Comments

Comments: 10 October 2016. A simple email from MoF is not sufficient.

Government Reviewer

Opinion: Agree

Researcher response: In response to PR's assessment, I would like to say that, the document itself does not provide the date of publication. There is only an official email from Ministry of Finance indicating the date of publication for this document, therefore, as there is no another source to confirm this, I rely on the single source of information.

IBP comment: IBP notes that the date of publication was also confirmed with a javascript command.

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

Answer: The date of publication is confirmed through an official email by the Ministry of Finance.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: See above

Comments: Email from the official source is not sufficient. To the previous question, the date of availability of the PBS to public was on 10 October 2016. The publication should have a date and recorded on the website where it was published.

Government Reviewer

Opinion: Agree

Researcher response: In response to PR's assessment, I agree that stating the date of publication along with its record on the website could be a valid source to prove the date of publication of the document, however, now that there is no other source to confirm this, I rely on the single source of information for the date of publication.

IBP comment: IBP notes that the date of publication was also confirmed using a javascript command.

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: The link for the 1396-1399 Pre-Budget Statement (MTBF) English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Pre_Budget/MTBF%20-%20Expenditure%20Section.pdf)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: n/a

Comments: Researcher: According to the provided information for machine readability above (that Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable). I have choosed answer C, as the government published the Pre-Budget Statement (MTBF) only in PDF. However, if we convert it to xlsx most of the numeric data are readable. please find attached the converted version. So, should we still go with answer C as the methodology has restriction without consideration of that there are two types of PDF with numeric data, 1st. machine readable after conversion, and 2nd machine non readable after conversion such as scanned???

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The PBS is published online available at www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) official website. The URL is below: The link for the 1396-1399 Pre-Budget Statement (MTBF) English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Pre_Budget/MTBF%20-%20Expenditure%20Section.pdf)

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The full name of the Pre-Budget Statement is: Pre-Budget Document (Medium Term Budget Framework-Macro Fiscal Outlook) 1396-1399 The link for the 1396-1399 Pre-Budget Statement (MTBF) English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Prioriti...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Prioritization/Dari/1395-97%20Final%20MTBF%20-%20English%200.pdf>)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. Yes
b. No

Answer: b.

Sources: n/a
Comments: Researcher: The government does not produce citizen's budget for Pre-Budget Statement.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer: The fiscal year of the EBP is December 21, 2016 to December 20, 2017.

Sources: n/a
Comments: Researcher: The fiscal year for the EBP is December 21, 2016 to December 20, 2017. link:
<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
([http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget%20\(Dari\).pdf](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget%20(Dari).pdf))

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: The Ministry of Finance submitted the 1396 EBP to the Parliament on 8 November, 2016. The aforementioned date confirmed by both, the Ministry of Finance, and the BBC news. Please see the below link from BBC: <http://www.bbc.com/persian/afghanistan-38153965>
(<http://www.bbc.com/persian/afghanistan-38153965>)

Sources: Please find below the link of the Minister Speech for presentation of EBP to the Afghan parliament: <http://mof.gov.af/en/news/56458>
(<http://mof.gov.af/en/news/56458>)

Comments: Researcher: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer: c. (33)

Sources: As per email confirmation from Ministry of Finance, the 1396 EBP released to the public on 7 November, 2016. Please find below the link for the 1396 EBP: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
([http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget%20\(Dari\).pdf](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget%20(Dari).pdf))

Peer Reviewer

Opinion: Agree with Comments

Comments: An official email is not sufficient. The publication date should be recorded on the website with the document.

Government Reviewer

Opinion: Agree

Researcher response: In response to PR's assessment, I would like to say that, the document itself does not provide the date of publication. There is only an official email from Ministry of Finance indicating the date of publication for this document, therefore, as there is no another source to confirm this, I rely on the single source of information to be sufficient to confirm the date of publication.

IBP comment: IBP notes that the date of publication was also confirmed using a javascript command. The date of publication according to the javascript command is November 10, 2016. While three days later than the date cited by the researcher, answer choice "c" remains appropriate.

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

Answer: As per the Ministry of Finance email, the 1396 EBP published on November 10, 2016. Please find the link for the 1396 EBP below: Dari version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
([http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget%20\(Dari\).pdf](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget%20(Dari).pdf))

Sources: n/a

Comments: Researcher: The MoF uploaded the EBP at the www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) at the same day when it was presented to the Parliament on November 25, 2016. I asked this from few employees of MoF and the responses were the same.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is a confusion here. Two dates (7 November 2016 and 25 November 2016) are mentioned for the presentation of the budget to the Parliament. Also see the reply to the previous question.

Government Reviewer

Opinion: Agree

Researcher response: Acknowledging the PR's assessment. I may consider the email from the Ministry of Finance that confirms the date of publication for the 1396 EBP on November 7, 2016.

IBP comment: IBP notes that the date of publication was also confirmed using a javascript command. The date of publication according to the javascript command is November 10, 2016. The response has been updated accordingly.

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

Answer: The date of publication of the 1396 EBP is confirmed by Ministry of Finance through email.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: The URL for the 1396 EBP: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
([http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget%20\(Dari\).pdf](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget%20(Dari).pdf))

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: The 1396 EBP is in pdf format which is not machine readable.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: The 1396 EBP is published. The link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
([http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget%20\(Dari\).pdf](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget%20(Dari).pdf))

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: The full title of the EBP is written in Dari (مسوده بودجه ملی سال مالی 1396), so far the government only produce the 1396 EBP in Dari language and later will translate after approved by the parliament.

Sources: n/a

Comments: Researcher: Draft National Budget 1396

Peer Reviewer

Opinion: Agree with Comments

Comments: The researcher should have written the title in English.

Government Reviewer

Opinion: Agree

Researcher response: In response to the PR's comment, i would like to mention that the English version of the EBP is not available to present the English translation of the document, therefore the full name of the document is presented in national language (Dari).

IBP comment: A rough translation of the Dari title is 1396 Draft National Budget.

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

a. Yes

b. No

Answer: b.

Sources: The government did not provide citizens budget for EBP.

Comments: Researcher: The government does not produce citizen's budget for EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The fiscal year of the EB is December 21, 2015 to December 20, 2016.

Sources: The link of the EB in the MoF official website: National Budget Document Fiscal Year 1395:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20Budget%20Statement.pdf>) National

Budget Document Fiscal Year 1395 (Decree version) <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20National%20Budget-Decree%20F.pdf>)

National Budget Document Fiscal Year 1395 (English version) <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The EB approved by the legislature on 24 January, 2016.

Sources: The following media link present the date of approval of the EB by the Parliament: <http://www.rasad.af/1394/10/28/national-budget-approved/> (<http://www.rasad.af/1394/10/28/national-budget-approved/>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: The link of the EB in the MoF official website: National Budget Document Fiscal Year 1395:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20Budget%20Statement.pdf>) National

Budget Document Fiscal Year 1395 (Decree version) <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20National%20Budget-Decree%20F.pdf>)

National Budget Document Fiscal Year 1395 (English version) <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The enacted budget was published on February 6, 2016, just within two weeks of the budget being approved.

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

Answer: The date of publication of the EB at the www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) is 6 February, 2016.

Sources: The source of the doc is: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20Budget%20Statement.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Using a javascript command, IBP has confirmed that the date of publication is February 6, 2016. Therefore, the researcher's response is revised from January 24, 2016 to February 6, 2016.

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

Answer: I had a meeting in the first week of September with Budget Department of MoF, The Policy and Reform Director said: (the MoF published the EB on the same day when it is approved by the Parliament on 24 January, 2016). I have also asked this from few employees of MoF and the responses were the same. I have also attached an official email from MoF stating that the date of uploading of EB at the MoF website is 24 January, 2016 (attached)

Sources: The date of publication of the EB at the www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) is 24 January, 2016. National Budget Document Fiscal Year 1395: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20Budget%20Statement.pdf>) National Budget Document Fiscal Year 1395 (Decree version) <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20National%20Budget-Decree%20F.pdf>) National Budget Document Fiscal Year 1395 (English version) http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: May need independent confirmation other than the staff of the MoF. Email from MOF is not sufficient as I said before.

Government Reviewer

Opinion: Agree

Researcher response: Considering the PR's assessment, I would like to say that, the document itself does not provide the date of publication. There is only an official email from Ministry of Finance indicating the date of publication for this document, therefore, as there is no another source to confirm this, I rely on the single source of information to be sufficient to confirm the date of publication.

IBP comment: Using a javascript command, IBP has confirmed that the date of publication is 6 February 2016. The response in EB-3a is revised accordingly.

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20Budget%20Statement.pdf>

Sources: The date of publication of the EB at the www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) is 24 January, 2016. National Budget Document Fiscal Year 1395: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20Budget%20Statement.pdf>) National Budget Document Fiscal Year 1395 (Decree version) <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20National%20Budget-Decree%20F.pdf>) National Budget Document Fiscal Year 1395 (English version) http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: n/a

Comments: Researcher: The EBP is in PDF, but if it is converted to xlsx, then most of the numeric data will be machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The full name of the report is " National Budget Document- Fiscal Year 1395".

Sources: The URL is as follow: National Budget Document Fiscal Year 1395: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

([http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...
Budget Document Fiscal Year 1395 \(Decree version\) http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20Budget%20Statement.pdf)

([http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...
National Budget Document Fiscal Year 1395 \(English version\) http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1395%20National%20Budget-Decree%20F.pdf)

([http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...
National Budget Document Fiscal Year 1395 \(English version\) http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf)

([http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...
National Budget Document Fiscal Year 1395 \(English version\) http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf)

([http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...
National Budget Document Fiscal Year 1395 \(English version\) http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...](http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: The link of the CB is as follow: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/CitizenBudget/1395%20Citizens%20Budget%20-%20English.pdf>) <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/CitizenBudget/1395%20Citizens%20Budget%20-%20Dari.pdf>) <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/CitizenBudget/1395%20Citizens%20Budget%20-%20Pashto%20.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: The fiscal year for the CB is December 21, 2015 to December 20, 2016.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

a. Produced but made available online to the public too late (published after the acceptable time frame)

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: The CB is published online at the www.budgetmof.gov.af (<http://www.budgetmof.gov.af>). Please see the below link:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/CitizenBudget/1395%20Citizens%20Budget%20-%20English.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: The date of publication of CB is 24 February, 2016.

Sources: The find the CB from the following link: <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...>
(<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/national-budget>)

Comments: Researcher: The official evidence for the date of publication of the CB is the attached email from MoF.

Peer Reviewer

Opinion: Agree with Comments

Comments: Date should have been recorded either in the web posting or on the cover page the citizens budget. An official email may not be sufficient.

Government Reviewer

Opinion: Agree

Researcher response: In response to PR's assessment, I would like to say that, the document itself does not provide the date of publication. There is only an official email from Ministry of Finance indicating the date of publication for this document, therefore, as there is no another source to confirm this, I rely on the single source of information to be sufficient to confirm the date of publication.

IBP comment: IBP notes that the date of publication was confirmed using a javascript command.

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

Answer: The official evidence for the date of publication of the CB is the attached email from MoF.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Email is not fully sufficient to determine the date of its publication

Government Reviewer

Opinion: Agree

Researcher response: In response to PR's assessment, I would like to say that, the document itself does not provide the date of publication. There is only an official email from Ministry of Finance indicating the date of publication for this document, therefore, as there is no another source to confirm this, I rely on the single source of information to be sufficient to confirm the date of publication.

IBP comment: IBP notes that the date of publication was also confirmed using a javascript command.

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: The CB is published within the OBS timeframe methodology. Please see the link below:
<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/CitizenBudget/1395%20Citizens%20Budget%20-%20English.pdf>)

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: The full title of the CB is: Citizens Budget.

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The CB is only produced for EB and made publicly available at the www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) in the following link:
<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/CitizenBudget/1395%20Citizens%20Budget%20-%20English.pdf>) This is simplification and none technical version of the EB 1395.

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer: The IYR evaluated in this OBS questionnaire is FY 1395 or 21 December 2015 - 20 December 2016.

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...>
(<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication...
(http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf) 1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication...
(http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Quarterly%20Fiscal%20Bulletin-1395-

Quarter%202.pdf) 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf
(http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)
Comments: Researcher: In addition to the IYRs cited above as part of the OBS assessment, the MOF produces and publishes the 1395 Annual Performance Report Dari version. However, the contents of these reports do not include actual expenditures (in figures) and lack of information on revenues. Therefore, these reports do not qualify as IYRs per the OBS methodology. <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/performance-document-and-reports>) 1) 1395 Fourth Quarter Government Performance Report <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/PERU/139...>
(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/PERU/1395%20Performance_DocumentsR/Budget%20Performance%20Annual%20Report%20for%20
2) 1395 Third Quarter Government Performance Report <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/PERU/139...>
(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/PERU/1395%20Performance_DocumentsR/Narrative%20Report-3rd%20Quarter%20FY%201395-Final.pdf) 3) 1395 Mid-Year Budget Performance Monitoring Report:
<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/PERU/139...>
(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/PERU/1395%20Performance_DocumentsR/Budget%20Performance%20Report-%20Mid%20Year%201395.pdf) 4) 1395 First Quarter Government Performance Report:
<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/PERU/139...>
(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/PERU/1395%20Performance_DocumentsR/Narrative%20Report-First%20Quarter%20FY%201395.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Besides the Fiscal bulletin Ministry of Finance is issues the IYR on a weekly basis that shows the expenditures based on ministries/ agencies (administrative units) and economic codes (salaries, goods and services and acquisition of assets, etc) and other categories. Following are the expenditure report links which are published in the Budget department website. <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>) You can find the following reports with exact dates in the same page: Report of Execution as of 24 December ,04-10-1395 English Report of Execution as of 17 December ,27-09-1395 English Report of Execution as of 10 December ,20-09-1395 English Report of Execution as of 03 December ,13-09-1395 English Report of Execution as of 26 November ,06-09-1395 English Report of Execution as of 12 November ,22-08-1395 English Report of Execution as of 05 November ,15-08-1395 English Report of Execution as of 29 October ,08-08-1395 English Report of Execution as of 15 October ,24-07-1395 English Report of Execution as of 8 October ,17-07-1395 English Report of Execution as of 1 October ,10-07-1395 English Report of Execution as of 24 September ,03-07-1395 English Report of Execution as of 17 September ,27-06-1395 English Report of Execution as of 03 September ,13-06-1395 English Report of Execution as of 27 August ,06-06-1395 English Report of Execution as of 20 August ,30-05-1395 English Report of Execution as of 13 August ,23-05-1395 English Report of Execution as of 06 August ,16-05-1395 English Report of Execution as of 30 July ,09-05-1395 English Report of Execution as of 24 July ,03-05-1395 English Report of Execution as of 16 July ,26-04-1395 English Report of Execution as of 02 July ,12-04-1395 English Report of Execution as of 20 June ,31-03-1395 English Report of Execution as of 18 June ,29-03-1395 English Report of Execution as of 11 June ,22-03-1395 English Report of Execution as of 23 April ,04-02-1395 English Report of Execution as of 16 April ,28-01-1395 English Report of Execution as of 09 April ,21-01-1395 English Report of Execution as of 02 April ,14-01-1395 English Report of Execution as of 26 March ,07-01-1395 English

Comments: Besides the Fiscal bulletin Ministry of Finance is issues the IYR on a weekly basis that shows the expenditures based on ministries/ agencies (administrative units) and economic codes (salaries, goods and services and acquisition of assets, etc) and other categories. Following are the expenditure report links which are published in the Budget department website. <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>) You can find the following reports with exact dates in the same page: Report of Execution as of 24 December ,04-10-1395 English Report of Execution as of 17 December ,27-09-1395 English Report of Execution as of 10 December ,20-09-1395 English Report of Execution as of 03 December ,13-09-1395 English Report of Execution as of 26 November ,06-09-1395 English Report of Execution as of 12 November ,22-08-1395 English Report of Execution as of 05 November ,15-08-1395 English Report of Execution as of 29 October ,08-08-1395 English Report of Execution as of 15 October ,24-07-1395 English Report of Execution as of 8 October ,17-07-1395 English Report of Execution as of 1 October ,10-07-1395 English Report of Execution as of 24 September ,03-07-1395 English Report of Execution as of 17 September ,27-06-1395 English Report of Execution as of 03 September ,13-06-1395 English Report of Execution as of 27 August ,06-06-1395 English Report of Execution as of 20 August ,30-05-1395 English Report of Execution as of 13 August ,23-05-1395 English Report of Execution as of 06 August ,16-05-1395 English Report of Execution as of 30 July ,09-05-1395 English Report of Execution as of 24 July ,03-05-1395 English Report of Execution as of 16 July ,26-04-1395 English Report of Execution as of 02 July ,12-04-1395 English Report of Execution as of 20 June ,31-03-1395 English Report of Execution as of 18 June ,29-03-1395 English Report of Execution as of 11 June ,22-03-1395 English Report of Execution as of 23 April ,04-02-1395 English Report of Execution as of 16 April ,28-01-1395 English Report of Execution as of 09 April ,21-01-1395 English Report of Execution as of 02 April ,14-01-1395 English Report of Execution as of 26 March ,07-01-1395 English We also have a monthly fiscal bulletins provides valuable information on the government revenue generation and expenditure execution and its comparison with the same month of the last year. Following is the links for the monthly fiscal bulletins <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>)

Researcher response: In response to the GR's comment, after careful consideration and assessment of the weekly IYRs, I found that they are not qualify as an IYR. The monthly fiscal bulletins and quarterly macro-fiscal reports do qualify as IYRs in contents, but these reports are published late. Therefore, the IYRs are considered as published late.

IBP comment: IBP agrees with the researchers assessment.

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: d.

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf) 1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Quarterly%20Fiscal%20Bulletin-1395-Quarter%202.pdf) 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: We have a monthly fiscal bulletins publish the revenue and expenditure performance every month by administrative units by economic classification and by region. Following is the links for the monthly bulletins. <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) Besides the Budget execution report Ministry of Finance issues the IYR on a weekly basis that shows the expenditures based on ministries/ agencies (administrative units) and economic codes (salaries, goods and services and acquisition of assets, etc) and other categories. Following are the expenditure report links which are published in the Budget department website. <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>) You can find the following reports with exact dates in the same page: Report of Execution as of 24 December ,04-10-1395 English Report of Execution as of 17 December ,27-09-1395 English Report of Execution as of 10 December ,20-09-1395 English Report of Execution as of 03 December ,13-09-1395 English Report of Execution as of 26 November ,06-09-1395 English Report of Execution as of 12 November ,22 -08-1395 English Report of Execution as of 05 November ,15 -08-1395 English Report of Execution as of 29 October ,08 -08-1395 English Report of Execution as of 15 October ,24-07-1395 English Report of Execution as of 8 October ,17-07-1395 English Report of Execution as of 1 October ,10-07-1395 English Report of Execution as of 24 September ,03-07-1395 English Report of Execution as of 17 September ,27-06-1395 English Report of Execution as of 03 September ,13-06-1395 English Report of Execution as of 27 August ,06-06-1395 English Report of Execution as of 20 August ,30-05-1395 English Report of Execution as of 13 August ,23-05-1395 English Report of Execution as of 06 August ,16-05-1395 English Report of Execution as of 30 July ,09-05-1395 English Report of Execution as of 24 July ,03-05-1395 English Report of Execution as of 16 July ,26-04-1395 English Report of Execution as of 02 July ,12-04-1395 English Report of Execution as of 20 June ,31-03-1395 English Report of Execution as of 18 June ,29-03-1395 English Report of Execution as of 11 June ,22-03-1395 English Report of Execution as of 23 April ,04-02-1395 English Report of Execution as of 16 April ,28-01-1395 English Report of Execution as of 09 April ,21-01-1395 English Report of Execution as of 02 April ,14-01-1395 English Report of Execution as of 26 March ,07-01-1395 English

IBP comment: Please see the researcher's comment to IYR-1

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Date of publication for the 1395 Monthly Fiscal Bulletins are: Month 1: No report because there is not much activity as data to report for the first month. Monthly Bulletin 2 refers to 21 January-20 February 2016: The date of publication is 3 August 2016. (PUBLISHED TOO LATE) Monthly Bulletin 3 refers to 21 February-20 March 2016: The date of publication is 15 October 2016. (PUBLISHED TOO LATE) Monthly Bulletin 4 refers to 21 March-20 April 2016: The date of publication is 15 October 2016. (PUBLISHED TOO LATE) Monthly Bulletin 5 refers to 21 April-20 May, 2016: The date of publication is 15 October, 2016. The link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Monthly%20Fiscal%20Bulletin-Month%205.xls) (PUBLISHED TOO LATE) Monthly Bulletin 6 refers to 21 May-20 June, 2016. The date of publication is 8 November, 2016. The link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Monthly%20Fiscal%20Bulletin-Month%206-1395.xls) (PUBLISHED TOO LATE) Monthly Bulletin 7 refers to 21 June-20 July, 2016. The date of publication is 8 November, 2016. The link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Monthly%20Fiscal%20Bulletin-Month%207-%201395.xls) (PUBLISHED TOO LATE) Monthly Bulletin 8 refers to 21 July-20 August, 2016. The date of publication is 2 December, 2016. The link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Monthly%20Fiscal%20Bulletin-Month%208-1395.xls) (PUBLISHED TOO LATE) Monthly Bulletin 9 refers to 21 August-20 September, 2016. The date of publication is 3 December, 2016. The link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Monthly%20Fiscal%20Bulletin-Month%209-%201395.xls) (PUBLISHED ON TIME) Monthly Bulletin 10 refers to 21 September-20 October, 2016. The date of publication is 27 December, 2016. The link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Monthly%20Fiscal%20Bulletin-Month%2010-%201395.xls) (PUBLISHED ON TIME) Date of publication of the 1395 Quarterly Macro-Fiscal Report: 1395 Quarter 1: published on 15 October 2016 (PUBLISHED TOO LATE) 1395 Quarter 2: published on 9 December 2016 (PUBLISHED TOO LATE) 1395 Quarter 3: published on 4 February 2017 (PUBLISHED TOO LATE)

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf) 1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Quarterly%20Fiscal%20Bulletin-1395-Quarter%202.pdf) 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)

Comments: Researcher: The dates of publications for the Monthly Fiscal Bulletins received through official email from Budget Department of Ministry of Finance. The dates of publication for the Quarterly Fiscal Bulletins were confirmed using a javascript command.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Besides the Fiscal bulletin Ministry of Finance is issues the IYR on a weekly basis that shows the expenditures based on ministries/ agencies (administrative units) and economic codes (salaries, goods and services and acquisition of assets, etc) and other categories. Following are the expenditure report links which are published in the Budget department website. <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>) You can find the following reports with exact dates in the same page: Report of Execution as of 24 December ,04-10-1395 English Report of Execution as of 17 December ,27-09-1395 English Report of Execution as of 10 December ,20-09-1395 English Report of Execution as of 03 December ,13-09-1395 English Report of Execution as of 26 November ,06-09-1395 English Report of Execution as of 12 November ,22-08-1395 English Report of Execution as of 05 November ,15-08-1395 English Report of Execution as of 29 October ,08-08-1395 English Report of Execution as of 15 October ,24-07-1395 English Report of Execution as of 8 October ,17-07-1395 English Report of Execution as of 1 October ,10-07-1395 English Report of Execution as of 24 September ,03-07-1395 English Report of Execution as of 17 September ,27-06-1395 English Report of Execution as of 03 September ,13-06-1395 English Report of Execution as of 27 August ,06-06-1395 English Report of Execution as of 20 August ,30-05-1395 English Report of Execution as of 13 August ,23-05-1395 English Report of Execution as of 06 August ,16-05-1395 English Report of Execution as of 30 July ,09-05-1395 English Report of Execution as of 24 July ,03-05-1395 English Report of Execution as of 16 July ,26-04-1395 English Report of Execution as of 02 July ,12-04-1395 English Report of Execution as of 20 June ,31-03-1395 English Report of Execution as of 18 June ,29-03-1395 English Report of Execution as of 11 June ,22-03-1395 English Report of Execution as of 23 April ,04-02-1395 English Report of Execution as of 16 April ,28-01-1395 English Report of Execution as of 09 April ,21-01-1395 English Report of Execution as of 02 April ,14-01-1395 English Report of Execution as of 26 March ,07-01-1395 English

Comments: Besides the Fiscal bulletin Ministry of Finance is issues the IYR on a weekly basis that shows the expenditures based on ministries/ agencies (administrative units) and economic codes (salaries, goods and services and acquisition of assets, etc) and other categories. Following are the expenditure report links which are published in the Budget department website. <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>) You can find the following reports with exact dates in the same page: Report of Execution as of 24 December ,04-10-1395 English Report of Execution as of 17 December ,27-09-1395 English Report of Execution as of 10 December ,20-09-1395 English Report of Execution as of 03 December ,13-09-1395 English Report of Execution as of 26 November ,06-09-1395 English Report of Execution as of 12 November ,22-08-1395 English Report of Execution as of 05 November ,15-08-1395 English Report of Execution as of 29 October ,08-08-1395 English Report of Execution as of 15 October ,24-07-1395 English Report of Execution as of 8 October ,17-07-1395 English Report of Execution as of 1 October ,10-07-1395 English Report of Execution as of 24 September ,03-07-1395 English Report of Execution as of 17 September ,27-06-1395 English Report of Execution as of 03 September ,13-06-1395 English Report of Execution as of 27 August ,06-06-1395 English Report of Execution as of 20 August ,30-05-1395 English Report of Execution as of 13 August ,23-05-1395 English Report of Execution as of 06 August ,16-05-1395 English Report of Execution as of 30 July ,09-05-1395 English Report of Execution as of 24 July ,03-05-1395 English Report of Execution as of 16 July ,26-04-1395 English Report of Execution as of 02 July ,12-04-1395 English Report of Execution as of 20 June ,31-03-1395 English Report of Execution as of 18 June ,29-03-1395 English Report of Execution as of 11 June ,22-03-1395 English Report of Execution as of 23 April ,04-02-1395 English Report of Execution as of 16 April ,28-01-1395 English Report of Execution as of 09 April ,21-01-1395 English Report of Execution as of 02 April ,14-01-1395 English Report of Execution as of 26 March ,07-01-1395 English The exact dates of the fiscal reports are appear inside the fiscal bulletins by which we extract the data from the AFMIS system and every bulletins publish within one week from the date of the data extraction.

IBP comment: Please see the researcher's comment to IYR-1

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

Answer: The dates of publications for the Monthly Fiscal Bulletins received through official email from Budget Department of Ministry of Finance. The dates of publication for the Quarterly Fiscal Bulletins were confirmed using a javascript command.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Since the expenditure reports were not reflected here therefore the dates may also change. Dates of IYRs (expenditure reports) published are as follows: <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>) You can find the following reports with exact dates in the same page: Report of Execution as of 24 December ,04-10-

1395 English Report of Execution as of 17 December ,27-09-1395 English Report of Execution as of 10 December ,20-09-1395 English Report of Execution as of 03 December ,13-09-1395 English Report of Execution as of 26 November ,06-09-1395 English Report of Execution as of 12 November ,22-08-1395 English Report of Execution as of 05 November ,15-08-1395 English Report of Execution as of 29 October ,08-08-1395 English Report of Execution as of 15 October ,24-07-1395 English Report of Execution as of 8 October ,17-07-1395 English Report of Execution as of 1 October ,10-07-1395 English Report of Execution as of 24 September ,03-07-1395 English Report of Execution as of 17 September ,27-06-1395 English Report of Execution as of 03 September ,13-06-1395 English Report of Execution as of 27 August ,06-06-1395 English Report of Execution as of 20 August ,30-05-1395 English Report of Execution as of 13 August ,23-05-1395 English Report of Execution as of 06 August ,16-05-1395 English Report of Execution as of 30 July ,09-05-1395 English Report of Execution as of 24 July ,03-05-1395 English Report of Execution as of 16 July ,26-04-1395 English Report of Execution as of 02 July ,12-04-1395 English Report of Execution as of 20 June ,31-03-1395 English Report of Execution as of 18 June ,29-03-1395 English Report of Execution as of 11 June ,22-03-1395 English Report of Execution as of 23 April ,04-02-1395 English Report of Execution as of 16 April ,28-01-1395 English Report of Execution as of 09 April ,21-01-1395 English Report of Execution as of 02 April ,14-01-1395 English Report of Execution as of 26 March ,07-01-1395 English

Comments: Since the expenditure reports were not reflected here therefore the dates may also change. Dates of IYRs (expenditure reports) published are as follows: <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>) You can find the following reports with exact dates in the same page: Report of Execution as of 24 December ,04-10-1395 English Report of Execution as of 17 December ,27-09-1395 English Report of Execution as of 10 December ,20-09-1395 English Report of Execution as of 03 December ,13-09-1395 English Report of Execution as of 26 November ,06-09-1395 English Report of Execution as of 12 November ,22-08-1395 English Report of Execution as of 05 November ,15-08-1395 English Report of Execution as of 29 October ,08-08-1395 English Report of Execution as of 15 October ,24-07-1395 English Report of Execution as of 8 October ,17-07-1395 English Report of Execution as of 1 October ,10-07-1395 English Report of Execution as of 24 September ,03-07-1395 English Report of Execution as of 17 September ,27-06-1395 English Report of Execution as of 03 September ,13-06-1395 English Report of Execution as of 27 August ,06-06-1395 English Report of Execution as of 20 August ,30-05-1395 English Report of Execution as of 13 August ,23-05-1395 English Report of Execution as of 06 August ,16-05-1395 English Report of Execution as of 30 July ,09-05-1395 English Report of Execution as of 24 July ,03-05-1395 English Report of Execution as of 16 July ,26-04-1395 English Report of Execution as of 02 July ,12-04-1395 English Report of Execution as of 20 June ,31-03-1395 English Report of Execution as of 18 June ,29-03-1395 English Report of Execution as of 11 June ,22-03-1395 English Report of Execution as of 23 April ,04-02-1395 English Report of Execution as of 16 April ,28-01-1395 English Report of Execution as of 09 April ,21-01-1395 English Report of Execution as of 02 April ,14-01-1395 English Report of Execution as of 26 March ,07-01-1395 English The dates of the data extraction appears under each and every table in the fiscal bulletins, and we publish the reports within one week from that date.

IBP comment: Please see the researcher's comment to IYR-1

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

Answer: <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>)

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...>

(<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf)

1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Quarterly%20Fiscal%20Bulletin-1395-Quarter%202.pdf) 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)

1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Quarterly%20Fiscal%20Bulletin-1395-Quarter%202.pdf)

1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: Following are the links for actual IYR published in the budget department website. <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>) You can find the following reports with exact dates in the same page: Report of Execution as of 24 December ,04-10-1395 English Report of Execution as of 17 December ,27-09-1395 English Report of Execution as of 10 December ,20-09-1395 English Report of Execution as of 03 December ,13-09-1395 English Report of Execution as of 26 November ,06-09-1395 English Report of Execution as of 12 November ,22-08-1395 English Report of Execution as of 05 November ,15-08-1395 English Report of Execution as of 29 October ,08-08-1395 English Report of Execution as of 15 October ,24-07-1395 English Report of Execution as of 8 October ,17-07-1395 English Report of Execution as of 1 October ,10-07-1395 English Report of Execution as of 24 September ,03-07-1395 English Report of Execution as of 17 September ,27-06-1395 English Report of Execution as of 03 September ,13-06-1395 English Report of Execution as of 27 August ,06-06-1395 English Report of Execution as of 20 August ,30-05-1395 English Report of Execution as of 13 August ,23-05-1395 English Report of Execution as of 06 August ,16-05-1395 English Report of Execution as of 30 July ,09-05-1395 English Report of Execution as of 24 July ,03-05-1395 English Report of Execution as of 16 July ,26-04-1395 English Report of Execution as of 02 July ,12-04-1395 English Report of Execution as of 20 June ,31-03-1395 English Report of Execution as of 18 June ,29-03-1395 English Report of Execution as of 11 June ,22-03-1395 English Report of Execution as of 23 April ,04-02-1395 English Report of Execution as of 16 April ,28-01-1395 English Report of Execution as of 09 April ,21-01-1395 English Report of Execution as of 02 April ,14-01-1395 English Report of Execution as of 26 March ,07-01-1395 English

Comments: Since the expenditure reports were not reflected here therefore the dates may also change. Dates of IYRs (expenditure reports) published are as follows: <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>) You can find the following reports with exact dates in the same page: Report of Execution as of 24 December ,04-10-1395 English Report of Execution as of 17 December ,27-09-1395 English Report of Execution as of 10 December ,20-09-1395 English Report of Execution as of 03 December ,13-09-1395 English Report of Execution as of 26 November ,06-09-1395 English Report of Execution as of 12 November ,22 -08-1395 English Report of Execution as of 05 November ,15 -08-1395 English Report of Execution as of 29 October ,08 -08-1395 English Report of Execution as of 15 October ,24-07-1395 English Report of Execution as of 8 October ,17-07-1395 English Report of Execution as of 1 October ,10-07-1395 English Report of Execution as of 24 September ,03-07-1395 English Report of Execution as of 17 September ,27-06-1395 English Report of Execution as of 03 September ,13-06-1395 English Report of Execution as of 27 August ,06-06-1395 English Report of Execution as of 20 August ,30-05-1395 English Report of Execution as of 13 August ,23-05-1395 English Report of Execution as of 06 August ,16-05-1395 English Report of Execution as of 30 July ,09-05-1395 English Report of Execution as of 24 July ,03-05-1395 English Report of Execution as of 16 July ,26-04-1395 English Report of Execution as of 02 July ,12-04-1395 English Report of Execution as of 20 June ,31-03-1395 English Report of Execution as of 18 June ,29-03-1395 English Report of Execution as of 11 June ,22-03-1395 English Report of Execution as of 23 April ,04-02-1395 English Report of Execution as of 16 April ,28-01-1395 English Report of Execution as of 09 April ,21-01-1395 English Report of Execution as of 02 April ,14-01-1395 English Report of Execution as of 26 March ,07-01-1395 English

IBP comment: Please see the researcher's comment to IYR-1

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

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

Answer: a.

Sources: The Monthly Fiscal Bulletins are available in Excel and therefore considered machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: All IYRs (including but not limited to fiscal bulletin) are published in Excel which is machine readable.

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

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

Answer: a.

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...>

(<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1:

http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf

(http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf)

1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Quarterly%20Fiscal%20Bulletin-1395-Quarter%202.pdf

(http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Quarterly%20Fiscal%20Bulletin-1395-Quarter%202.pdf)

1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

(http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Published and publicly available on-time. Since the irrelevant information (fiscal bulletin) is reflected here therefore the score may change. But the actual IYRs are published and made publicly available on-time.

IBP comment: Please see the researcher's comment to IYR-1

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The full name of the report is: 1395 Monthly Fiscal Bulletin 1395 Quarterly Macro-Fiscal Report

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...>

(<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf

1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Quarterly%20Fiscal%20Bulletin-1395-Quarter%202.pdf

1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: "Report of Execution" Following are the links for the actual IYR published in the budget department website.

<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>) You can find the following reports with exact dates in the same page: Report of Execution as of 24 December ,04-10-1395 English Report of Execution as of 17 December ,27-09-1395 English Report of Execution as of 10 December ,20-09-1395 English Report of Execution as of 03 December ,13-09-1395 English Report of Execution as of 26 November ,06-09-1395 English Report of Execution as of 12 November ,22-08-1395 English Report of Execution as of 05 November ,15-08-1395 English Report of Execution as of 29 October ,08-08-1395 English Report of Execution as of 15 October ,24-07-1395 English Report of Execution as of 8 October ,17-07-1395 English Report of Execution as of 1 October ,10-07-1395 English Report of Execution as of 24 September ,03-07-1395 English Report of Execution as of 17 September ,27-06-1395 English Report of Execution as of 03 September ,13-06-1395 English Report of Execution as of 27 August ,06-06-1395 English Report of Execution as of 20 August ,30-05-1395 English Report of Execution as of 13 August ,23-05-1395 English Report of Execution as of 06 August ,16-05-1395 English Report of Execution as of 30 July ,09-05-1395 English Report of Execution as of 24 July ,03-05-1395 English Report of Execution as of 16 July ,26-04-1395 English Report of Execution as of 02 July ,12-04-1395 English Report of Execution as of 20 June ,31-03-1395 English Report of Execution as of 18 June ,29-03-1395 English Report of Execution as of 11 June ,22-03-1395 English Report of Execution as of 23 April ,04-02-1395 English Report of Execution as of 16 April ,28-01-1395 English Report of Execution as of 09 April ,21-01-1395 English Report of Execution as of 02 April ,14-01-1395 English Report of Execution as of 26 March ,07-01-1395 English

Comments: we have the budget execution reports that are published on a weekly basis.

IBP comment: Please see the researcher's comment to IYR-1

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

a. Yes

b. No

Answer: b.

Sources: The government did not produce citizens version of the IYRs.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In the IYRs we have a summary of the government fiscal position in graphs and in charts that is understandable for the ordinary citizen of the country to be consider as citizen version of the fiscal position.

IBP comment: For cross-country consistency, the IYR document itself cannot be considered a citizens version of the document. Therefore, answer choice "b" is maintained.

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

Answer: The fiscal year of the MYR evaluated in this OBS questionnaire is 21 December, 2015 to 20 December, 2016.

Sources: The link of the MYR is as follow: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: The link of the MYR is as follow: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: It was made available to the public on August 9th, 2016, which is not within six weeks after the mid-point which is on or about July 5th, 2016.

Government Reviewer

Opinion: Agree

Researcher response: In response to the PR's assessment, I would like to say that I agree that answer "b" is the correct response as the august 9, is nearly 7 weeks after the midpoint. Therefore, I have revised the scoring box from "a" to "b".

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

Answer: The date of publication of the MYR is 9 August, 2016. This is accepted within the time frame of the OBS.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The date of publication at the www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) website is reported by MoF through email.

Sources: The link of the MYR is as follows: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

Comments: Researcher: There is only one option at ask MoF to provide information about the date of publication for the MYR. I have attached an email from MoF stating the date of publication 9 August, 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: Simple email from MoF is not sufficient for this.

Government Reviewer

Opinion: Agree

Researcher response: In response to PR's assessment, I would like to say that, the document itself does not provide the date of publication. There is only an official email from Ministry of Finance indicating the date of publication for this document, therefore, as there is no another source to confirm this, I rely on the single source of information to be sufficient to confirm the date of publication.

IBP comment: IBP has also confirmed the date of publication using a javascript command.

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The link of the MYR is as follow: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The title of the MYR is (بزرگسالی و سبب سال: بودجه ملی سال مالی 1395).

Sources: Mid-Year Review - National Budget 1395

Comments: Researcher: Mid-Year Review:National Budget 1395

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The fiscal year for the YER is 21 December, 2014 to 20 December, 2015.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The YER is usually available within six month after the end of the fiscal year. The write up of the YER -1395 is underway and will be available to the public in a week.

Researcher response: In response to GR's assessment, I would like to say that, the date of publication given by the Ministry of Finance through email for the YER (from 21 Dec. 2014 through 20 Dec.2015) is August 3, 2016 of which the date of publication is later than 6 months. Therefore, response "b" should be remained and appropriate.

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

Answer: The date of publication is 24 August, 2016.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP confirmed the date of publication using a javascript command. The date of publication has subsequently been revised from 3 August 2016 to 24 August 2016.

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

Answer: I have determined about the date of publication through information communication with a friend of mine at the MoF. However, the official email received from the MoF states that the date of publication is 3 August, 2016.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: An official mail is not sufficient to know the exact date.

Government Reviewer

Opinion: Agree

Researcher response: In response to PR's assessment, I would like to say that, the document itself does not provide the date of publication. There is only an official email from Ministry of Finance indicating the date of publication for this document, therefore, as there is no another source to confirm this, I rely on the single source of information to be sufficient to confirm the date of publication.

IBP comment: IBP has confirmed the date of publication using a javascript command. The date of publication in EBP 3a has been revised from 3 August 2016 to 24 August 2016.

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1394/1394%20Annual%20Bulletin/Annual%20Fiscal%20Report%201394

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Annual Macro Fiscal Year Report 1394

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: Need YER not macro fiscal year report

Comments: YER can not be Macro Fiscal Year Report. Macro Report is reporting done by the budget department. YER is prepared by Treasury and is mandated by the public financial management law.

Government Reviewer

Opinion: Agree

Researcher response: In response to the PR’s comment, I would say that I do not agree with PR’s assessment, as the Annual Macro Fiscal Report presents all the basic requirement to qualify as YER. It is produced by executive and contains information on the government’s financial activities and its performance on implementing the budget during the entire fiscal year. It includes consolidates information on revenue collections, debt, and expenditures for administrative units.

IBP comment: IBP acknowledges the peer reviewer’s comment. However, IBP agrees with the researcher that the Annual Macro Fiscal Report meets the basic criteria for a Year-end Report and in the absence of a different document, is accepted as the Year-end Report.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer: The fiscal year for the 2015 AR is 21 December, 2014 to 20 December, 2015.

Sources: n/a

Comments: Researcher: The AR for the year 2015 was published on October 23, 2016.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer: b. (67)

Sources: The latest 2015 AR is published on 23 October, 2016 for the fiscal year 21 December, 2014 to 20 December, 2015.

Comments: Researcher: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer: The date of publication for the 2015 AR is 23 October, 2016. Please find the link below:

<http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%...>

([http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%](http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%...)

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer
Opinion: Agree with Comments

Comments: I went to the website of SAO, but did not see the publication of AR for 2015. The latest I saw was for 2014.

Government Reviewer
Opinion: Agree

Researcher response: In response to the PR's comment, I would like to say that I just went through the Supreme Audit Office website (www.sao.gov.af)

and found that the AR 1394/2015 report is still accessible as given the link in the sources box and

below:<http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%...>

([http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%](http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%...)

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

Answer: I had a meeting with the relevant Audit Department of the Supreme Audit Office in the late October, 2016 and the date of publication of the 2015 AR (23 October, 2016) was confirmed by them.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Please find below the URL for the 2015 AR: <http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%...>
([http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%](http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%9)

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: The 2015 AR is not machine readable, as it is in pdf format.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The full name of the 2015 AR is written in Dari (گزارش نتایج بازرسی حساب قطعیہ سال مالی 1394). The translation can be as below: 1394 Audit Report

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: The Supreme Audit Office did not produce citizens version of the AR.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Yes, there are three government websites that key budget document could be found. Please see below:

<http://www.treasury.gov.af/en/documents> (<http://www.treasury.gov.af/en/documents>) www.budgetmof.gov.af (<http://www.budgetmof.gov.af>)
www.treasury.gov.af (<http://www.treasury.gov.af>) www.sao.gov.af (<http://www.sao.gov.af>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: Yes, there are three government websites that key budget document could be found. Please see below:

<http://www.treasury.gov.af/en/documents> (<http://www.treasury.gov.af/en/documents>) www.budgetmof.gov.af (<http://www.budgetmof.gov.af>)
www.treasury.gov.af (<http://www.treasury.gov.af>) www.sao.gov.af (<http://www.sao.gov.af>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: Yes, there are two government websites that consolidated versions of key budget document could be found. Please see below:

<http://www.treasury.gov.af/en/documents> (<http://www.treasury.gov.af/en/documents>) www.budgetmof.gov.af (<http://www.budgetmof.gov.af>)
www.treasury.gov.af (<http://www.treasury.gov.af>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: There are available laws on Public Financial Management, and also auditing. Please find the laws from the below links:
<http://www.aisa.org.af/Content/Media/Documents/856PFEM511201...>
(<http://www.aisa.org.af/Content/Media/Documents/856PFEM5112014183540373553325325.pdf>)
<http://sao.gov.af/Content/files/Pocket%20Book.pdf> (<http://sao.gov.af/Content/files/Pocket%20Book.pdf>) www.budgetmof.gov.af
(<http://www.budgetmof.gov.af>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: www.Aisa.org.af (<http://www.Aisa.org.af>) is not working. But PFM law is also available on www.budgetmof.gov.af (<http://www.budgetmof.gov.af>).

Government Reviewer

Opinion: Agree

Researcher response: In response to the PR's comment, I want to say that the given link in the sources box was valid for accessing the Public Financial Management Law when I was reviewing the question, however, it would be better to also refer to the www.budgetmof.gov.af (<http://www.budgetmof.gov.af>) for accessing the document. This link has been added to response box.

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Access to Information Law <http://www.ilo.org/dyn/natlex/docs/ELECTRONIC/99025/118026/F...>
(<http://www.ilo.org/dyn/natlex/docs/ELECTRONIC/99025/118026/F840865506/AFG99025%20Per.pdf>)
http://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn... (http://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=99025&p_country=AFG&p_count=75)

Comments: Researcher: There is only available access to information law, but not citizens participation and transparency laws.

Peer Reviewer

Opinion: Agree with Comments

Comments: I could not find on www.ilo.org (<http://www.ilo.org>), but www.acbar.org (<http://www.acbar.org>) has the law on access to information in English.

Government Reviewer

Opinion: Agree

Researcher response: In response to the PR's comment, I want to confirm that the given link in the sources box is still working to access the Access to Information Law.

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

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

Answer: a. (100)

Sources: The administrative units accounting for all expenditures are presented in the 1396 EBP. Classification by ministries and departments : Table 3 National Budget 1396, page 59-61. Web link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The expenditures are presented by functional classification in the 1396 EBP. Functional Classification: Table 5 on page 11 of EBP doc showing operating and development budgets by sector. Web link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Yes, the functional classification is compatible with international standards. Functional classification: Table 5, page 11. Web link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>

Comments: Researcher: The function classification score for this questions is improved than previous round of Open Budget Survey 2015, due to some improvement in COFOG Sub-Functional Classification such as in environmental protection, housing and community amenities, health, recreation, culture and religion, education, and social protection.

Peer Reviewer

Opinion: Agree with Comments

Comments: The functional classification is good but not similar to COFOG.

Government Reviewer

Opinion: Agree

Researcher response: In response to the PR's comment, I want to say that, I agree about the certain specific shortcomings for the functional classification relative to COFOG international standard, the scope of the existing functional classification is assessed being sufficiently close to COFOG so as to support the chosen "a" response.

IBP comment: The peer reviewer's comment is noted. For cross-country consistency, the answer is revised from "a" to "b".

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

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

Answer: a. (100)

Sources: Yes, expenditures are presented by economic classification. Interest expense: Table: Medium Term Budget Framework, page 55. Economic classification for operating budget: Table 7: 1396 Operating Budget, pages 66-69. 1396 EBP (Draft of National Budget 1396) Dari version: Link:<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No, the economic classification is not compatible with international standards. Some items used in a standard economic classification are identified in the 1396 EBP (for example, personnel expenses, interest payments and capital expenditures), but some key items are missing. In particular, "purchases of good and services" and "transfers/benefits" are only presented as a single combined line item ("Chapter 22") in EBP tables. Please refer to: 1396 EBP (Draft of National Budget 1396) Dari version: Tabel 7 Operating Budget 1396, pages 66-69 for salaries and benefits. Table 8 Development Budget 1396, pages 70-119 includes capital and social assistance projects Web link for EBP 1396: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: Yes, programs accounting for less than two-thirds of expenditures are presented in the EBP 1396. Table 9: 1396 Development Budget (CF + New), pages 72-119 presents only about USD 2.55 of the total 6.34 billion for the program with budget codes that can be organized by administrative and functional classification. Website link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications (economic classification only). Please see table 1 Financial Framework, page 55, EBP 1396. Website link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: The score for this question has decreased compared to the previous round of OBS Survey. The main reason is that the 1396 EBP only provides information for economic classification for at least two-years beyond the budget year. However, the 1393 EBP has provided information for two (Economic and Functional) out of three classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

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

Answer: d.

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

Comments: Researcher: The score decreased for this question relative to the score given in previous round of OBS Survey 2015. The main reason for decreasing the score from "c" to "d" is that the 1393 EBP considered in previous round was presenting information for expenditure estimates for two years beyond the budget year, while the 1396 EBP does not provide information by program beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Multi-year expenditure estimates are presented on Page 55 of National Budget FY 1396.

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Researcher response: I do not agree with the GR's comment stating that the EBP (page 55) presents multi-year estimates for program-level expenditures. Therefore, the response still remains "d" for this question.

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

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

Answer: b. (67)

Sources: Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented. Please see pages 55, 64 table 6 of the 1396 EBP. Website link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: The score decreased for this question as compared to the score given for in previous round of OBS Survey 2015. The main reason for decreasing the score from “a” to “b” is that the 1393 EBP considered in previous round was presenting information on “other taxes” less than 3% that was consistent with the survey methodology, while the 1396 EBP presents amounts in over 3% (about 6%) which does not qualify for “a” score at this round.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented. Page 64 of the EBP present information about core non-tax revenues related to grants, property income, sales of government-produced goods and services and other relevant information. Website link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11: Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

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

Answer: a. (100)

Sources: Yes, multi-year estimates of revenue are presented by category. Page 55 of the 1396 EBP present information about core non-tax revenues related to grants, property income, sales of government-produced goods and services and other relevant information. Website link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented. Please see Table 2: 1395 and 1396 Budget Comparison, pages 55 of the 1396 EBP. Website link:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: Note: The reason for a "b" score (rather than an "a") is because the amount classified as "other" revenue is more than the 3% limit set by OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes, two of the three estimates related to government borrowing and debt are presented. Please see page 54 for the central government's total debt burden at the Second Quarter of Fiscal Year 1395, Ended June 20, 2016 and on 55 of the 1396 EBP for the interest payments on the outstanding debt for the budget year. Please see below link for 1396 EBP Dari version:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: The information is presented about the central government's total debt burden at the end of the budget year, and the interest payments on the outstanding debt for the budget year as of June 20, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No, information related to composition of total debt outstanding is not available by the end of the budget year.

Comments: Researcher: Some information for level and composition (sources - external/domestic and external by source) is available on page 54 of the EBP 1396 for period up to end of Q2 (June 20, 2016).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

Answer: b. (67)

Sources: Information is provided for some of the core elements in the 1396 EBP. Nominal GDP, inflation rate, and real GDP growth are presented in the table 2.2, page 3. In addition, some information is also presented "beyond the core elements" (for exchange rates) in the macroeconomic forecast in the pages 2-7 1396 EBP. 1396 EBP Dari version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: Note: OBS methodology does allow for a score of "b" when only 1 core element is missing and information "beyond the core elements" is also provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is a mention of the impact of how WTO membership might impact imports and revenue from tariffs and cause problems for local producers (see section on Revenue and Tax Policies") and there is a brief mention of "risks" around exchange rate (see section 2.4 on page 5). Weblink: 1396 EBP (Draft of National Budget 1396) Dari version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes, estimates that show how all new policy proposals affect expenditures are presented, but comprehensive narrative discussion is not available for all policy proposals. Please see pages 6-8 for summary and for some detailed narrative discussion on pages 36-49. Weblink: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: Note: Although the chosen score of "b" does not exactly reflect the scope of information (estimates and narrative discussion) provided, on balance, the scope of information provided is assessed as being relatively extensive in its coverage of new policies (in both tables and narrative).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included in a comprehensive manner. Please see section 5 on page 8 that presents a brief information about new policies and little other information on pages 5-6 of the 1396 EBP. 1396 EBP Dari Version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification) in the 1396 EBP. For administrative classification, please see Table 7: 1396 Operating Budget pages 56-58. For functional, please see table 7 on page 12 classification by sector. For economic classifications, please see table 8: 1396 Development Budget (Discretionary + Non-Discretionary) pages 66-119. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: 1396 EBP provides limited information related to the of economic classifications relative to international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Program data accounting for less than two-thirds of expenditures is presented for BY-1 on table 8, pages 70-119 in the 1396 EBP. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Yes, expenditure estimates for BY-1 have been updated from the original enacted levels in the 1396 EBP. Please see page 55. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes, expenditure estimates for BY-2 are presented by administrative and economic classifications in the 1396 EBP. For administration classification, please see table 7 on pages 66-69, and table 8 on pages 70-71. For economic classification, please see pages 54-55. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>

Comments: Researcher: There is limited information available about functional classifications relatively to international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Two years prior to the budget year (BY-2) in the 1396 EBP. please see table 7 on pages 66-69 operating budget, and table 8 on pages 70-71 development budget. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, 1396 EBP provides revenue estimates for BY-1 by category (tax and non-tax). Please see Table 2: Revenue Projection for the Medium Term (1396-1399), page 6, and page 55. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>

Comments: Researcher: Availability of the information for revenue estimates for 1395 (BY-1) by category (tax and non-tax) on table 2: Revenue Projection for the Medium Term (1396-1399) on page 6, and page 55 qualify the score from "b" in Open Budget Survey 2015 to "a" score in Open Budget Survey 2017 for Afghanistan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes, 1396 EBP provides individual sources of revenue accounting for all revenue for BY-1. Please see: Section 4.1, Table 2: Revenue Projection for the Medium Term (1396-1399), p.6 and Section 4.3 on table Medium Term Budget Framework, p.9 and p.55. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: Availability of the information for individual sources of revenue accounting for all revenue are presented for 1395 (BY-1) qualify "b" score based on using the OBS methodology that the amount classified as "other" revenue is great than 3%. Note that the 2017 OBS assessment is a significant improvement relative to the "d" in 2015 OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Yes, 1396 EBP provides revenue estimates for BY-1 have been updated from the original enacted levels. Please see: Section 4.1, Table 2: Revenue Projection for the Medium Term (1396-1399), p.6 and Section 4.3 on table Medium Term Budget Framework, p.9 and p.55. Weblink: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, 1396 EBP provides revenue estimates for BY-2 are presented by category of tax and non-tax. Please see section 4.1, table 2: Revenue Projection for the Medium Term (1396-1399) on pages 6, and section 4.3 on table Medium Term Budget Framework, and page 55. 1396 EBP Dari version link:<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: Availability of the information for individual sources of revenue accounting for all revenue are presented for 1395 (BY-1) qualify the score from "b"("d") in Open Budget Survey 2015 to "a" score in Open Budget Survey 2017 for Afghanistan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes, 1396 EBP provides individual sources of revenue accounting for all revenue are presented for BY-2. Please see: Section 4.1, Table 2: Revenue Projection for the Medium Term (1396-1399), p.6 and Section 4.3 on table Medium Term Budget Framework, p.55. 1396 EBP Dari version link:<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: Data for individual non-tax revenues is not presented. However, there is enough individual revenue source data to support "b" response (> 2/3 of total revenue).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: 1396 EBP provides two years prior to the budget year (BY-2). Please see: Section 4.1, Table 2: Revenue Projection for the Medium Term (1396-1399), p.6 and Section 4.3 on table Medium Term Budget Framework, p.9 and p.55. 1396 EBP Dari version link:<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: 1396 EBP presents some of the information required, but it excludes some core elements. The Debt Management Report table (p.54) shows information about total outstanding stock of Government debt as at the end of BY-1 (FY1395), including a breakdown of domestic and external debt, with external debt information further broken down by lender (holder of the debt). The MTF table (p.55) includes information for BY-1 (FY1395) for both interest payments and for financing requirements as a general indicator of borrowing Information for the other 2 core elements (maturity profile of outstanding debt and Interest rates on outstanding debt) is not provided. 1396 EBP Dari version link:<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: 1396 EBP presents information about the actual outstanding stock of debt as of the beginning of BY-1 (end of BY-2) and at the end of Q2 of BY-1 (June 20, 2016). Please see page 54. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

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

Answer: c. (33)

Sources: Information is presented on some extra-budgetary funds. Please see on Table 6: 1396 Financing Details, pages 64-65, and page 92 that present information about Telecommunication Development Fund (TDF) in the 1396 EBP. Please see page 64 for information on AISA in the EBP 1396. 1396 EBP Dari Version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: Information about Telecommunication Development Fund (TDF) is available in page 65, 92 of the 1396 EBP, however information for AISA is only available for Revenue on page 64. Other information for AISA is missing, such as information about Operation Expenses of AISA Projects which is presented in the page 172 of the 1396 EB (Code: AFG/250157), but lacking in the EBP 1396.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: Please see on Table 6: 1396 Financing Details, pages 64 of the 1396 EBP. 1396 EBP Dari Version:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: The 1396 EBP (Draft of National Budget 1396) Dari version score increased for this question than the score given for this question in previous round of OBS Survey. The main reason is that the 1396 EBP provides information related to the central government finances on a consolidated basis that upwards the score from "b" in Open Budget Survey 2015 to "a" score in Open Budget Survey 2017 for Afghanistan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During an IBP review, this response is revised from 'a' to 'b' based on the lack of full accounting of the expenditures and revenues of extra-budgetary funds, such as the Telecommunications Development Fund, in the EBP. Limited information on transfers from the extra-budgetary funds to the budget is available, but that does not qualify for an 'a' score.

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

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

Answer: e.

Sources: Not applicable in Afghanistan. There are no intergovernmental transfers of funds from the central Government budget to local government budgets, either as general budget support or to provide financial support for local government spending on specific types of public services or programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: E response is confirmed based on the information on pages 39-40 of the PEFA report:

<https://pefa.org/sites/default/files/assessments/comments/AF-A...> (<https://pefa.org/sites/default/files/assessments/comments/AF-Aug13-PFMPR-Public.pdf>)

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Supporting document for 1396 EBP provides one display (by region) of development expenditures. Please see page 1-72 of the 1396 provincial breakdown (attached). Web link: 1396 provincial breakdown <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/ProvincialBreakdown/1396%20-%20Provincial%20%20Allocation%20-%20English.pdf) Web link: 1396 EBP <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: 1396 EBP does not provide estimates of transfers to public corporations. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Budget transfers to Afghanistan Breshna Sherkat (is an independent corporation) were made in 1396 budget. Please see table 8 on page 86 of the English version of the budget document.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Breshna Sherkat is a public corporation and they receive long term loans from MoF as part of the National Budget. Please visit 1396 National Budget Document Page No. 96. <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1396_Budget/1396%20National%20Budget-Decree_Final_Dari%2031-1-2017.pdf)

Researcher response: Considering the PR and GR comments, I agree that estimates of some but not all transfers to public corporations are presented in the Executive Budget Proposal. Therefore, I change the score from "d" to "c".

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

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

Answer: d.

Sources: Not applicable. The Government does not operate any quasi-fiscal activities such as funding to subsidise (below-market) interest rates through commercial banks for specific policy purposes or any multiple exchange exchange rates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During an IBP review, and based on confirmation from the peer reviewer, the score is revised from 'e' to 'd'. Afghanistan does have quasi-fiscal activities through subsidies provided by SOEs, for example Da Afghanistan Breshna Sherkat (DABS), which is a state corporation, gets subsidies from the government for its fuel for producing electricity by generators in some areas of the country. Based on this confirmation about quasi-fiscal activities, the score is revised.

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

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

Answer: d.

Sources: The 1396 EBP does not provide information related to the either estimates of the value of the stock of financial values held by the Government OR of the amount of either expenditures for the purchase or revenue derived from the sale of such financial assets. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

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

Answer: c. (33)

Sources: Some information about purchases of non-financial assets under specific program activities is presented in the Table 9: 1396 Development Budget (CF + New), pages 72-118, 1396 EBP Dari version. 1396 EBP (Draft of National Budget 1396) Dari version: Link:<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: The 1396 EBP (Draft of National Budget 1396) Dari version supports an improved score for this question as compared to the previous round of 2015 OBS Survey. The 1396 EBP provides some information related to purchases of non-financial assets which is sufficient to raise the score from "d" in Open Budget Survey 2015 to "c" score in Open Budget Survey 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

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

Answer: b. (67)

Sources: 1396 EBP presents estimates of expenditure arrears for the budget year on table 7, national budget on page 69, but narrative discussion is missing. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: Afghanistan accounting system is cash based not accrual, and all the procurement and services contracts are done during the year. While another case is that the average annual development budget expenditures are below 65%. Therefore, possibility is only available in the security sector for arrears due to further budget expenditures for operating budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

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

Answer: e.

Sources: According to the government policy, the government allocates contingency fund for both operating and development budget. Since Afghanistan is an aid dependent country that has donors support therefore, it does not keep guarantee for loans.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During an IBP review, the response to this question was confirmed with the peer reviewer. While it is possible that Afghanistan has contingent liabilities through SOEs, in practice in recent years there have not been loans issued to SOEs, so 'e' is the response to this question.

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 1396 EBP does not provide information related to future liabilities and the sustainability of finances over the next ten years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: 1396 EBP provides estimates of all sources of donor assistance, along with a narrative discussion. Please see pages 9-10 for the amount of funds and narrative discussion. Please see pages 63-65 for specific donor financial assistance to the Afghanistan government. Web link:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

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

Answer: d.

Sources: 1396 EBP or any supporting documents do not present information related to tax expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

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

Answer: c. (33)

Sources: 1396 EBP present information about estimates of some of earmarked revenues in pages 64, table 6, part 2, Perozi residential project revenue and AISA revenue. 1396 EBP Dari version link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: 1396 EBP presents all information related to the estimates of the proposal and government's new policy goals for the budget year, along with a narrative discussion. Please see pages 1-2, and 5 for broad related information and pages 15-49 for sector based specific areas budget allocation which linked to the government policy priorities in the concerned sectors. Web link:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: Executive's Budget Proposal present sufficient information on how the proposed budget is linked to government's policy goals for the budget year and to the most significant priorities of Afghan citizens which are maintaining security, tackling corruption, good governance and rule of law, better employment opportunities and improved economic, political and cultural ties with the countries in the region and worldwide, into the 1396 budgetary framework. Therefore, the 1396 EBP (Draft of National Budget 1396) Dari version score increased for this question than the score given for this question in previous round of OBS Survey. The main reason is that the 1396 EBP provides some information related to the non-financial assets held by the government that upward the score from "c" in Open Budget Survey 2015 to "a" score in Open Budget Survey 2017 for Afghanistan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: 1396 EBP presents information that shows how the proposed budget is linked to some but not all of the government's policy goals for three years beyond the budget year. Please see pages 1-2, 5, and 55 for broad related information which linked to the government policy priorities. Web link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Comments: Researcher: 1396 EBP presents information related to the government budget allocations to the most significant priorities of Afghan citizens which are maintaining security, tackling corruption, good governance and rule of law, better employment opportunities and improved economic, political and cultural ties with the countries in the region and worldwide.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: 1396 EBP or any supporting documents do not present non-financial data on inputs to be acquired for the fiscal year. Web link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

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

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

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

Answer: a. (100)

Sources: 1396 EBP present information on nonfinancial data on results for each program within all administrative units Please see pages 15-49. Web link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

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

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 1396 EBP or any supporting documents do not provide information on performance targets assigned to nonfinancial data on results.

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

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

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

Answer: c. (33)

Sources: 1396 EBP presents estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented. Please see page 31 about impoverished populations in the civil protection sectors, and page 36 for government reforms to ensure resources accessibility to the impoverished populations. Web link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/1396%20National%20Budget%20-%20sent%20to%20Parliament%20-%20Mesharano%20Jirga.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministry of finance published a Budget Planner which includes key dates and description about the process of 1396 EBP. Note: There is no identification of a specific period or process for consultations with public/civil society. Please find below the link:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Plannner...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Plannner/Budget%20Planner%201396/English-Planner%201396.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

Answer: b. (67)

Sources: The information for nominal GDP level, inflation rate and real GDP growth are presented in the section 1.1 on page 4-6 of Pre-Budget Statement (MTBF-1396-1399) English version. In addition, while information for one "core element" is missing (interest rates), the PBS does provide important information "beyond the core elements" (for exchange rate and the contribution from different sectors of the economy to total GDP). These are assessed as meeting OBS methodology (criteria) supporting an assessment of "b" when information for only 1 core element is absent. The link for the 1396-1399 Pre-Budget Statement (MTBF) English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Pre_Budget/MTBF%20-%20Expenditure%20Section.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Information about discussion of expenditure policies and priorities are available in the 1396-1399 MTBF. Please see page 2 for introduction on policies priorities, section 2.2 pages 8-9 for fiscal sustainability and section 3.2 expenditures outlook on 10-11. And information about an estimate of total expenditures are included in table 4: Total Core Budget Expenditures on page 11. The link for the 1396-1399 Pre-Budget Statement (MTBF) English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Pre_Budget/MTBF%20-%20Expenditure%20Section.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Most of relevant information is available on the discussion of revenue policies and priorities, tax and non tax revenues are in page 2, and section 3. revenues and expenditures Analysis on page 10-14. The estimate of total revenue is on Table 3: Revenue Projection for the Medium Term (1396-1399), page 10. The link for the 1396-1399 Pre-Budget Statement (MTBF) English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Pre_Budget/MTBF%20-%20Expenditure%20Section.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Yes, one of the three estimates related to government borrowing and debt are presented in the 1396-1399-MTBF. Interest payments are shown in Table 4: Total Core Budget Expenditures, p.11. Also, there is some limited information about borrowing: - Table 4 also shows amounts expected for borrowing to support the operating budget; - On page 11 there is also the following statement: "under the current scenario we need to make efforts to bring goods and services and salary expenditure under control or risk breaching the MTFF ceilings (which require zero borrowing)". The link for the 1396-1399 Pre-Budget Statement (MTBF) English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Pre_Budget/MTBF%20-%20Expenditure%20Section.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Please see Table 4 on p.11 and section 4, pages 15-24 for sector expenditures for beyond two years in the MTBF 1396-1399. 1396-1399 MTBF: English Version <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Pre_Budget/MTBF%20-%20Expenditure%20Section.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification) in the EB 1395. 1. Administrative classification: Table 3, 1395 Core Budget, pages 74-76. 2. Economic classification: Table 1 MTBF, page 68. 3. Functional classifications: Table 5-1395 National Budget (Operating and Development) on page 7. 1395 EB English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

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

Answer: c. (33)

Sources: The 1395 Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures. Table 9: List of 1395 Development Projects (CF + New), pp.86-170. 1395 EB English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

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

Answer: a. (100)

Sources: Yes, the Enacted Budget presents revenue estimates by category. Please see Table 1: Medium Term Fiscal Framework, page 69 of the National Budget 1395. Weblink: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

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

Answer: b. (67)

Sources: Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue. Table 1: Medium Term Fiscal Framework, page 69. Table 6: 1395 Detailed Budget Financing, pages 79-80. 1395 EB English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf)
Comments: Researcher: The 1395 EB presents individual sources of revenue, but the "other revenue" is over than the acceptable limit of 3% to be consistent with the survey methodology. Therefore, the answer for this question is "b" score.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Two of the three estimates (interest payments and borrowing) are presented in pages 69 in the EB 1395. 1395 EB English version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>
(http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/National%20Budget%201395_%20English%20Version%20.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and

contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Citizens Budget 1395 provides the core information about expenditure and revenue totals, the main policy initiatives in the budget, and contact information for follow-up by citizens, but it does not include the macroeconomic forecast upon which the budget is based. Weblink: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/CitizenBudget/1395%20Citizens%20Budget%20-%20English.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Citizens Budget 1395 is disseminated through MoF website, emails, and in hard copies. Weblink: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/CitizenBudget/1395%20Citizens%20Budget%20-%20English.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The citizens budget is published on website of the MoF. In addition, some hard copies have been distributed to limited number.

Government Reviewer

Opinion: Agree

Researcher response: In response to the PR's comment, I would like to say that the Ministry of Finance not only published the citizens' budget through website and hard copies, but also shares through emails based on requests. Considering the lack of mechanism for widely distribution of the citizens budget other than the through website and hard copies, I agree to change the score from "a" to "b".

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Yes, the executive has established a mechanism and consulted with number of civil society organizations to identify the public's requirements for budget information in the Citizen's Budget before development of the document. Weblink: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/CitizenBudget/1395%20Citizens%20Budget%20-%20English.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are “citizens” versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The citizens version of budget documents is published for only enacted budget. Weblink:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/CitizenBudget/1395%20Citizens%20Budget%20-%20English.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

Answer: d.

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf 1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%202%20Fiscal%20Bulletin.pdf 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Both Fiscal bullet-in and Expenditure reports present actual expenditures by all three expenditure classifications. Please visit fiscal bulletin (1395 3rd Quarter) from page 20-34 http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf) You can also review the expenditure reports that MoF issues on a weekly basis. Please visit the link to access the expenditure reports for different years: <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>)

Researcher response: Considering the PR's and GR's assessment, data for all 3 expenditure classifications is available in the 2 IYR documents (Monthly Fiscal Bulletin and Quarterly Macro Fiscal Report), because records show that these IYRs do not meet IBP/OBS methodological criteria for timeliness of production and/or public availability (within the limit of 3 months after the end of the reporting period), they are both assessed as not being available, with an assessed "score" of "d", Regarding the expenditure reports that MoF issues on a weekly basis, they do not recognized as IYR documentation by OBS methodology.

69: Do the In-Year Reports present actual expenditures for individual programs?

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

Answer: d.

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf 1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%202%20Fiscal%20Bulletin.pdf 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. Therefore, per the OBS methodology, answer choice "b" is selected. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf 1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%202%20Fiscal%20Bulletin.pdf 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: MoF issues IYR (Expenditure report) on weekly and monthly basis. The comparison of expenditure with the enacted budget as well as previous years' same period are already there. The comparison sheets in the Excel file is called مصاريف انكشافى ماهوار You can access the below link for Expenditure reports for different years/months/weeks. <http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-...> (<http://www.budgetmof.gov.af/index.php/en/85-news/291-budget-execution-rate1>)

Researcher response: Considering comments from both the GR and PR, both types of IYRs (Monthly Fiscal Bulletin and Quarterly Macro Fiscal Report) do contain information for comparing the year-to-date amounts of expenditures for the same period and cumulative amounts through the end of the reporting period across the ongoing and preceding budget years. However, because the two IYR are not consistently produced within a timeframe

satisfying OBS criteria for timeliness (within 3 months after the end of the reporting period), OBS methodology requires that they both be assessed as "not available" and a "b" response to be chosen. Regarding the expenditure reports that MoF issues on a weekly basis, they do not recognized as IYR documentation by OBS criteria.

IBP comment: IBP agrees with the researcher's assessment.

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: TThe MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. Therefore, per the OBS methodology, answer choice "b" is selected. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf (1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%202%20Fiscal%20Bulletin.pdf) 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please refer to 1395 3rd Quarter Fiscal Bulletin Page 5. It presents actual revenue by category (tax and non-tax).

http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

(http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)

Researcher response: Considering GR comment, the Quarterly Macro Fiscal Report does contain actual revenue data by category (e.g. Table 5, p.4. in the 3rd quarter report for 1395). However, as previously noted, due to the fact that Monthly Fiscal Bulletin, and Quarterly Macro Fiscal Reports are not consistently produced within a timeframe satisfying OBS criteria for timeliness (within 3 months after the end of the reporting period), OBS methodology requires that the document be assessed as "not available", with a "score" of "b" reflecting the unavailability of IYR documentation.

IBP comment: IBP agrees with the researcher's assessment.

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf (1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%202%20Fiscal%20Bulletin.pdf) 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please refer to 1395 3rd Quarter Fiscal Bulletin Page 5. It presents actual revenue by category (tax and non-tax).

http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

(http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)

Researcher response: Considering the GR comment, the Quarterly Macro Fiscal Report does present actual revenue data by individual sources of both tax and non-tax revenues (e.g Table 5, p.4. in the 3rd quarter report 1395). However, as previously noted, due to the fact that relevant document is not produced within a timeframe satisfying OBS criteria for timeliness (within 3 months after the end of the reporting period), OBS methodology requires that the document be assessed as "not available", with a "score" of "d" reflecting the unavailability of IYR documentation.

IBP comment: IBP agrees with the researcher's assessment.

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

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

Answer: b.

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. Therefore, per the OBS methodology, answer choice "b" is selected. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf 1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%202%20Fiscal%20Bulletin.pdf 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Revenue department published monthly report and shows the deviation between the budgeted and actual.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Yes, comparisons are made for revenues presented in the In-Year Reports. Please see page 5 of the 1395 3rd Quarter Fiscal Bulletin.

http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

(http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf)

Researcher response: Considering comments from both the GR and PR, both types of IYRs (Monthly Fiscal Bulletin and Quarterly Macro Fiscal Report) do contain information for comparing the year-to-date amounts of revenues for the same period and cumulative amounts through the end of the reporting period for both the ongoing and preceding budget years. However, because both of the IYR reporting documents are assessed as late in their production and/or public availability (not consistently within 3 months from the end of the reporting period), OBS methodology requires that the document be assessed as "not available", with a response of "b=0"score" reflecting the unavailability of IYR documentation.

IBP comment: n/a

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf

1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Quarterly%20Fiscal%20Bulletin-1395-Quarter%202.pdf 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The total debt are mentioned but the new required debt for borrowing, and outstanding interest are not clear in the In-Year Reports. Please see page 15 of the 1395 Fiscal Bulletin-3rd Quarter. http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

Researcher response: Considering the GR comment, with the fact that the Quarterly Macro Fiscal Report does present the required data for government borrowing, debt and interest payment (e.g. Table 15 and Table 17 in the 3rd quarter report). However, as previously noted, due to the fact that relevant document is not produced within a timeframe satisfying OBS criteria for timeliness, OBS methodology requires that the document be assessed as "not available", with a "score" of "d=0" reflecting the unavailability of IYR documentation.

IBP comment: IBP agrees with the researcher's assessment.

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

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

Answer: d.

Sources: The MoF produces 2 types of routine in-year reports which provide valuable information directly relevant to this and other OBS (IYR) questions. However, these reports do not meet OBS requirements for timeliness of production and public release. They are published more than three months after the end of the reporting period, and are therefore considered to be published late and not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected. 1. Monthly Fiscal Bulletin - available in DARI and English <http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13...> (<http://www.budgetmof.gov.af/index.php/en/2012-12-06-22-51-13/fiscal-bulletin>) 2. Quarterly Macro-Fiscal Report English 1395 Quarter 1: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%201%20Fiscal%20Bulletin.pdf 1395 Quarter 2: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/Quarterly%20Fiscal%20Bulletin-1395-Quarter%202.pdf 1395 Quarter 3: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1395/1395%20Quarter%203%20Fiscal%20Bulletin.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

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

Answer: d.

Sources: The estimates for macroeconomic forecast have not been updated in the 1395 MYR. Weblink 1395 Mid-Year Review Dari version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

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

Answer: c. (33)

Sources: The expenditure estimates have been updated in the 1394 MYR, but an explanation of the differences between the original and updated expenditure estimates is not presented. Please see tables 3-5 in pages 3-7. Weblink 1395 Mid-Year Review Dari version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

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

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

Answer: a. (100)

Sources: The 1394 Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). 1. Administrative classification: Tables 4-5, pages 4-7. 1. Economic classification: Table 3, page 5. 2. Functional classifications: Table 7, pages 19-31. Weblink 1395 Mid-Year Review Dari version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

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

Answer: c. (33)

Sources: The 1395 Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures. Please see tables 5-8, pages 7-31. Weblink 1395 Mid-Year Review Dari version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

Comments: Researcher: The 1395 Mid-Year Review only presents estimates for programs accounting for discretionary and non-discretionary projects.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: The revenue estimates is updated on table 3, page 3 in the 1395 MYR, but an explanation of the differences between the original and updated revenue estimates is not presented. Weblink 1395 Mid-Year Review Dari version:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The 1395 Mid-Year Review does present revenue estimates by category of tax and non-tax. Please see table 3, page 3. Mid-Year Review - National Budget 1395 <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: The 1395 Mid-Year Review only presents individual sources of revenues accounting for less than two-thirds of all revenues. Please see table 3, page 3. Weblink 1395 Mid-Year Review Dari version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

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

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

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

Answer: d.

Sources: Very limited information is only available about estimates of government borrowing, and information for 2/3 on the differences between the original and updated estimates, including its composition is entirely unavailable. The amount of borrowing required during the budget year is presented on Table 3, page 5 of the 1395 MYR. Information on the status of debt that whether it is domestic or external are presented on Table 3, page 5 of the 1395 MYR. Weblink 1395 Mid-Year Review Dari version: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National...> (<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1395%20Budget/Mid-Year-Review%20-%20Dari%201395.pdf>)

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

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

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

Answer: a. (100)

Sources: The estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with narrative discussion. Table 7, p.20 Table 9, p.24 Narrative discussion from pp.but insufficient discussion is included in the 1394 Year-End Report. Please see pages 19-25. 1394 YER Dari English version link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1394/1394%20Annual%20Bulletin/Annual%20Fiscal%20Report%201394

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

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

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

Answer: a. (100)

Sources: The 1394 Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). Administrative classification: Table 17, p.36 Functional classification: Table 9, p.24; Table 10 p,26 and Table 16 p.35 Economic classification: Tables 7,p.20; Table 14, p.33 and Table 15, p.34 1394 YER Dari English version link:
http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1394/1394%20Anual%20Bulletin/Annual%20Fiscal%20Report%201394

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: The 1394 Year-End Report does include some limited presentation of program-level spending accounting for less than 2/3 of total spending. See information about 3 health-sector programs on p.23 Basic Package of Health Services (BPHS) - Afs 418.4 million (89.9 percent execution rate) Improving Quality of Hospital Services (IQHS) - Afs 890.6 million (95.8 percent execution rate) National Immunization Program (NIP) - 85.1 million (94 percent execution rate) Also, the YER includes information about debt service (e.g. in Table 7, p.20), which is small in grant-dependent country, but can be viewed as program-level spending. Annual Macro Fiscal Year Report 1394
http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1394/1394%20Anual%20Bulletin/Annual%20Fiscal%20Report%201394

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The 1394 Year-End Report presents estimates of the differences between the enacted levels and the actual outcome for all revenues are presented. Table 5 – Integrated Core Budget Revenues for Fiscal Years 1393 – 1394, p.14 Additional data and narrative discussion is provided, pp.11-18. Annual Macro Fiscal Year Report 1394 http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1394/1394%20Anual%20Bulletin/Annual%20Fiscal%20Report%201394

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The 1394 Year-End Report presents revenue estimates by category. Please see Table 5 – Integrated Core Budget Revenues for Fiscal Years 1393 – 1394 on page 14. 1394 YER Dari English version link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1394/1394%20Annual%20Bulletin/Annual%20Fiscal%20Report%201394

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: The 1394 Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue. Please see Table 1 – Fiscal Summary for Fiscal Years 1393-1394 on page 4, and table 5 on page 14. 1394 YER Dari English version link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1394/1394%20Annual%20Bulletin/Annual%20Fiscal%20Report%201394

Comments: Researcher: The 1394 Year End Report score decreased for this question than the score given for in previous round of OBS Survey. The main reason is that the 1394 Year End Report provides information related to the “other taxes” over 3% (see on page 14 of the 1394 YER which is 4%) which is over the range of its consistency with the OBS methodology, therefore the score downwards from “a” in Open Budget Survey 2015 to “b” score in Open Budget Survey 2017 for Afghanistan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: Although the YER document provides information for the actual year-end amounts for most of the debt-related indicators, estimates of the differences between actual outcomes and the original (or any revised) budget estimates are only available for 1 of the 6 core elements: Interest payments in Table 7, p.20. Actual amounts for all the other core elements are provided as follows: Table 11 on page 29 provides actual year-end amounts for: Net borrowing required during the budget year on The table on page 30 provides actual year-end amounts for: Total stock of Government debt Domestic vs external debt Maturity profile (limited summary data) Interest rate on debt (limited summary data) 1394 YER Dari English version link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1394/1394%20Annual%20Bulletin/Annual%20Fiscal%20Report%201394

Comments: Researcher: The 1394 Year End Report score increased for this question than the score given for in previous round of OBS Survey. The main reason is that the 1394 Year End Report provides information related to the government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, therefore the score upwards from “d” in Open Budget Survey 2015 to “a” score in Open Budget Survey 2017 for Afghanistan. However, the question is asking about the government net borrowing, but due to the low government budget execution new borrowing were not required during the budget year, therefore only information about borrowing for the budget year is presented.

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

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

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

Answer: c. (33)

Sources: The 1394 YER presents some limited information about the core elements of macroeconomic forecast indicators, with information (data and discussion) provided about GDP and inflation, as well as some other information provided about other indicators that are not part of core elements. Macroeconomic Performance, pp.6-10. 1394 YER Dari English version link: http://www.budgetmof.gov.af/images/stories/DGB/Reports_publication/FiscalBulletin/1394/1394%20Annual%20Bulletin/Annual%20Fiscal%20Report%201394

Peer Reviewer**Opinion:** Disagree**Suggested answer:** d.**Comments:** the end year report never discussed the difference between the original macro indicators and the actual outcome for that year.**Government Reviewer****Opinion:** Agree

Researcher response: Considering the PR comment, I would like to refer on p.6 of the Annual Macro Fiscal Report for 1394, the narrative discussion includes the following statement: "Real economic growth was 0.9 percent by end of 1394, significantly lower than the Government's forecast for the year of around 2 percent as well as actual growth of 1.3 percent in 1393." Therefore, no changes will be made in provided score as is "c".

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

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

Answer: d.

Sources: The 1394 YER does not provide estimates of the differences between the original estimates of non-financial data on inputs (for instance, number of provided books to each schools) and the actual outcome (education services delivered and as a result increased literacy rate and achieved relevant plans and policies).

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

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

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

Answer: d.

Sources: The 1394 YER doe not provide estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The 1394 YER does not provide estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: A financial statement is neither part of the Year-End Report nor released as a separate report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: The SAO has conducted two of the three types of audits(financial and performance audits) for 1394, and made them available to the public.

Please see the links below: Financial Audit Report 1394: <http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%...>

([http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%](http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%...)

Performance audit report 1394:<http://sao.gov.af/fa/page/1568/13884/14375> (<http://sao.gov.af/fa/page/1568/13884/14375>)

Comments: Researcher: The 1394 Audit Reports score decreased for this question than the score given for in previous round of OBS Survey. The main reason is that in the previous round of survey all three types of audit (compliance, financial, or performance) were conducted and published while in this round only two out of three type of audit reports (financial and performance audits) have considered that are published. Therefore the score downwards from "a" in Open Budget Survey 2015 to "b" score in Open Budget Survey 2017 for Afghanistan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: All expenditures within the SAI's mandate have been audited. Financial Audit Report 1394:

<http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%...>

([http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%](http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%...)

Comments: Researcher: The 1394 Audit Report score increased for this question than the score given for in previous round of OBS Survey. The main reason of the increase is that the document provides information related to the 100% of national budget expenditures audit, therefore the score upwards from "b" in Open Budget Survey 2015 to "a" score in Open Budget Survey 2017 for Afghanistan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited for the fiscal year 1394. Financial Audit Report 1394:

<http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%...>

([http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%](http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%...))
Comments: Researcher: Supreme Audit Office evaluation the Telecommunications fund (TDF) and Afghanistan Investment Support Agency (AISA) out of few extra budgetary funds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The 1394 annual Audit Report(s) does not include an executive summary. Financial Audit Report 1394:

<http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%...>

([http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%](http://sao.gov.af/Content/files/%DA%AF%D8%B2%D8%A7%D8%B1%D8%B4%20%D9%86%D8%AA%D8%A7%DB%8C%D8%AC%20%D8%A8%D8%A7%...))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The executive does not report on steps it has taken to address audit findings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Neither the SAO nor legislature reports on steps the executive has taken to address audit recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: IFI does not exist in Afghanistan yet.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: IFI does not exist in Afghanistan yet.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: IFI does not exist in Afghanistan yet.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: n/a

Comments: Researcher: IFI does not exist in Afghanistan yet.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

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

Answer: c. (33)

Sources: According to the budget planner of the MoF, the budget should be submitted to the Parliament 45 days in advance of starting the budget year. Below is the link: <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Planner...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Planner/Budget%20Planner%201396/English-Planner%201396.pdf>)

Comments: Researcher: The legislature receive the EBP around 40 days in advance of the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The legislature approved the EBP 1395 on January 6, 2016 which was less than a month after the start of the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: According to the Article 97 of Constitution of Afghanistan, the legislature has the right to fully approve or reject the EBP. Therefore, there is no in the law about EBP amendment by legislature. The parliament only provide recommendations to the MoF to incorporate in the second draft and send back to the parliament for approval.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The legislature used its authority in law and proposed for amendment to the MoF of which recommendations most of them amended in the EBP 1395. After that, the legislature approved the second draft of the EBP. According to the Article 97 of Constitution of Afghanistan, the legislature has the right to fully approve or reject the EBP. Therefore, there is no in the law about EBP amendment by legislature. The parliament only provide recommendations to the MoF to incorporate in the second draft and send back to the parliament for approval. Below is the link: <http://www.afghanembassy.com.pl/afg/images/pliki/TheConstitu...> (<http://www.afghanembassy.com.pl/afg/images/pliki/TheConstitution.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: According to OBS methodology, if the legislature does not have the authority to amend the EBP, then the answer for this question is 'd'. Therefore, since Afghanistan's legislature does not have the authority to amend the EBP, and only propose amendments to the MoF, this score is revised from 'a' to 'd'.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The budget and finance committee at the Parliament had one month to examine the Executive's Budget Proposal, and they did not publish a report with findings and recommendations prior to the budget being adopted. However, The Parliament live broadcasted the event held on voting for approval and rejection of the EBP 1395, as a result of which the EBP rejected with some major issues. Below are also the links of media news: <http://elections.af/?p=1300> (<http://elections.af/?p=1300>) <http://www.tolonews.com/en/afghanistan/22923-parliament-reje...> (<http://www.tolonews.com/en/afghanistan/22923-parliament-rejects-draft-budget-for-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: n/a

Comments: Researcher: The sectors committees in the Parliament examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No, a committee did not examine in-year implementation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: According to the Financial Management and Expenditure Law of Afghanistan, the executive is required to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice through the Mid-Year Review. However, according to the Budget Execution Guideline in the EB page 62 (attached), shifting a funds between department units is under authority of the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: According to the Article 43 of the Public Finance and Expenditure Management Law of Afghanistan, " Any appropriation of the amount required to make the expenditures shall be based on a decision of the Parliament (Wolosi Jirga) that the amount of fund necessary are available". The link <http://www1.worldbank.org/publicsector/pe/BudgetLaws/Afghani...> (http://www1.worldbank.org/publicsector/pe/BudgetLaws/Afghanistan%20PFEML_Engl_final.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: According to the Article 43 of the Afghanistan Public Finance and Expenditure Law "Where a Law is proposed to be enacted that would require additional expenditures in the current fiscal year, any appropriation of the amount required to make the expenditures shall be based on a decision of the parliament (Wolosi Jirga) that the amount of funds necessary are available from the following sources:" Also the clause 2 of this Article states that "The new allotment referred to in paragraph one shall be valid only when the new allotment is approved and cancellation has occurred for the previously approved allotment." When there is a case of the executive require to seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, the Ministry of Finance is legally taking approval from Parliament during the Mid-Year. This delay is because the government is usually spending less than 65% of its development budget during the fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: For cross-country consistency, answer choice "d" is selected. IBP was not able to identify a law or regulation requiring the executive to seek approval from the legislature prior to reducing spending below enacted levels.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: n/a

Comments: Researcher: According to the meeting with Supreme Audit Office in September 2016, the audit committee in the Parliament examined the Audit Report on the annual budget, but it did not publish any report with findings and recommendations to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: The President of Afghanistan may appoint the head of the SAI without engagement of the legislature or judiciary. Article 7 of the Audit Law of the Supreme Audit Office of Afghanistan: <http://sao.gov.af/Content/files/Pocket%20Book.pdf> (<http://sao.gov.af/Content/files/Pocket%20Book.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The head of the Supreme Audit Office may only be removed by final consent of judiciary, if he/she commit against Article 8 of the Audit Law of Supreme Audit Office. <http://sao.gov.af/Content/files/Pocket%20Book.pdf> (<http://sao.gov.af/Content/files/Pocket%20Book.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Supreme Audit Office determines its own budget, and request through pre-budget statement from the MoF, which after approval with small or no changes approved by the parliament in the EB.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: SAO is like any other budgetary unit. Its budget is determined by the executive. Only budget submission is made (like any other budgetary unit) to MoF. But the decision is made by the Executive.

Government Reviewer

Opinion: Agree

Researcher response: Acknowledging the comment of PR about the Supreme Audit Office's budget determined by the Ministry of Finance, I agree to change the score from "a" to "b".

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: According to Article 9 of the Audit law, the SAO has full discretion to decide which audits it wishes to undertake.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Only the internal audit department of the SAO conducts a review of the audit processes of the SAI on a regular basis.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There is no independent body within SAO. All actions are signed by the Auditor General. Once the audit report is signed by the AG, there is no other independent unit within SAO that conducts a review of it.

Government Reviewer

Opinion: Agree

Researcher response: Considering the PR's comment, I would like to say that an internal unit within the SAO that reviews the audit processes of the SAO on regular basis. In addition to this, the World Bank was created an incentive mechanism through the Afghanistan Reconstruction Trust Fund (ARTF) from 2012-2014 by which the World Bank evaluated audits done by the SAO. Therefore, the appropriate score is "c" for this question, not "d".

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

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

Answer: a. (100)

Sources: According to the provided information in a meeting held with SAO focal points Sayed Amin Amin, and Hanan Marood, SOA attended more than 10 meetings (more than five meetings formally invited through letters and more than four individual meetings) at the Parliament and discussed on 1394 Audit Report. They added that SOA attended meetings when SAO is invited by the Parliament. SAO shared 3 invitation letters which sent from Parliament to SAO to discuss on 1394 SAO. Please find attached the letters.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: The link for budget hearing conducted by MoF where CSOs representatives attended and 63 administrations presented their fiscal budget: [http://www.budgetmof.gov.af/index.php/en/component/content/a...](http://www.budgetmof.gov.af/index.php/en/component/content/article/85-news/285-conclusion-of-budget-hearing) (<http://www.budgetmof.gov.af/index.php/en/component/content/article/85-news/285-conclusion-of-budget-hearing>)

Comments: Researcher: The MoF only consult EBP with number of CSOs representatives. The date of the budget consultation is mentioned in the budget planner of MoF.

Peer Reviewer

Opinion: Agree with Comments

Comments: In actual practice there is very little or no participation of the public. MoF conducts a meeting with CSO representatives mainly to brief the budget process.

Government Reviewer

Opinion: Agree

Researcher response: Considering the comment of PR, I would like to say that Annually, Ministry of Finance conducts a Budget Consultation Meeting and invites Civil Society Organizations as citizens representatives to attend the consultation meeting for their comments and feedback on the EBP. I agree that MoF does not invite all citizens in the consultation process, but invites CSOs to represent their priorities. The core aim of the meeting is consultation, not a briefing.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: The MoF invite representative of CSOs to consult EBP, but does not take concrete steps to engage individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: n/a

Comments: Researcher: The MoF presentation covers all the 6 topics while budget consultation with CSOs. However, the MoF took initiative for EBP 1396/2017 through inviting CSOs where 63 administrations presented the budget demand for 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: MoF's meeting with CSOs is very basic and involves minimum discussion.

Government Reviewer

Opinion: Agree

Researcher response: Acknowledging the PR's comment, I agree that the time Ministry of Finance does not allocate sufficient time for details discussion about each of the six topics (1. Macroeconomic issues, 2. Revenue forecasts, policies, and administration, 3. Social spending policies, 4. Deficit and debt levels, 5. Public investment projects, 6. Public services).

IBP comment: IBP revised the score from "a" to "b" based on researcher's comments and the lack of in-depth coverage of the topics.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

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

Answer: d.

Sources: n/a

Comments: Researcher: The executive does not have any participation mechanisms through which members of the public and government officials exchange views on budget implementation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: No, the executive does not have any public participation mechanism in order to takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The executive does not have any public participation mechanism during national budget implementation processes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (Please comment).

Answer: c. (33)

Sources: The MoF only share the timeline of the budget process through budget planner. Below is the link:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Plannner...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Plannner/Budget%20Planner%201396/English-Planner%201396.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The executive does not provide a written record which includes either the list of the inputs received or a report or summary on how they were used.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The executive does not have any mechanism to provide a written record of the inputs received from the public and how the inputs were used to assist in monitoring the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The MoF include the timeline in the budget planner. Please find in the below link:

<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Plannner...>

(<http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Plannner/Budget%20Planner%201396/English-Planner%201396.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

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

Answer: c. (33)

Sources: The Ministry of Finance invited a group of CSOs for EBP consultation where 63 government administrations presented their budget, and CSOs shared their consolidated recommendation to the MoF. The provincial planning and budgeting structure of Afghanistan allows for line ministries to collect feedback from civil society. Just to clarify for you, there is Budget Circular1 (BC1) through which the: 1. MoF send the budget guideline/template to the ministries, 2. Ministries sent them budget guideline/template to the ministries 3. Line ministries develop the plan and budget and share with Provincial Budget Committee who are comprised of line ministries, member of provincial councils who are representing civil society and many other stakeholders. The role of this committee is to decide whether to approve the plan and budget of the line ministries or to ask for revision. So, there is engagement of representatives of civil society in this committee to decide up on revision of the plan and budget or approve them.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Answer choice "c" is accepted based on the additional information provided by the researcher, rather than the information provided in the "Sources" box. This additional information is as follows:"There is Budget Circular1 (BC1) through which the: 1. MoF send the budget guideline/template to the ministries, 2. Line ministries develop the plan and budget and share with Provincial Budget Committee who are comprised of line ministries, member of provincial councils who are representing civil society and many other stakeholders. The role of this committee is to decide whether to approve the plan and budget of the line ministries or to ask for revision. So, due to the engagement of representatives of civil society in this committee to decide up on revision of the plan and budget or approve them, I think this question may qualify for answer "c"."

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

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

Answer: d.

Sources: n/a

Comments: Researcher: The legislature does not conduct public hearing where citizens share their inputs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels

5. Public investment projects

6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The legislature does not use public participation mechanisms during its deliberations on the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The legislature does not use public participation mechanisms during its deliberations on the annual budget to seek inputs and have feedback mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: There is a group of parliamentarian (members from the parliament and public) in the parliament, who convey the message of the ordinary citizen in which testimony from the public is heard are held on the budget for every administrative units.

Researcher response: Considering the GR’s comment, I would like to say that there is no evidence to prove any public hearing by the legislature as the Members of Parliament believes that with presence of themselves there is no need for other civil society engagement to provide comments and feedback on the draft of the national budget, on the other hand there is no evidence/mechanism by the legislature to provide feedback to the public on the annual budget.

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

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

Answer: d.

Sources: The legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: The Supreme Audit Office does not maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The Supreme Audit Office does not maintains formal mechanisms through which the public can provide inputs and the SAO provide the public with feedback on how citizens' inputs have been used to determine its audit program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: The Supreme Audit Office does not maintain any formal mechanisms through which the public can contribute to audit investigations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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