

Open Budget Survey 2017

Questionnaire

Zimbabwe

January 2018

COUNTRY QUESTIONNAIRE: ZIMBABWE

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: FY 2017

Sources: n/a

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 Pre-Budget Statement for FY 2017 was published on 25 October 2016, which is more than two months, but less than four, in advance of the budget year.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: 25 October 2016

Sources: This is the date listed on the Ministry of Finance website.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: This is the date listed on the Ministry of Finance website.

Sources: See: <http://www.zimtreasury.gov.zw/index.php/investment-promotion...> (<http://www.zimtreasury.gov.zw/index.php/investment-promotion-files>)

Comments: Researcher: n.a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: <http://www.zimtreasury.gov.zw/index.php/investment-promotion...> (<http://www.zimtreasury.gov.zw/index.php/investment-promotion-files?download=43:2017-budget-strategy-paper>)

Sources: The link is from the website of the Ministry of Finance and Economic Development

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: The document is published as PDF document which makes it difficult to access the information.

Comments: Researcher: n.a

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: Document is published for public consumption

Comments: Researcher: already attached the document

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: N/A

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: PRE-BUDGET STRATEGY PAPER FOR 2017

Sources: The title is from the document as published by the Ministry

Comments: Researcher: already attached

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: N/A

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: FY 2017

Sources: Zimbabwe's FY 2017 runs from 1 January 2017 to 31 December 2017.

Comments: Researcher: N/A

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: 8 December 2016

Sources: See: <http://www.herald.co.zw/live-blog-2017-national-budget-presentation/> (http://www.herald.co.zw/live-blog-2017-national-budget-presentation/)

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: The EBP was published on 8 December 2016, which is less than two months in advance of the budget year, but at least in advance of the budget being approved.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: The date on the MoF website is 9 December 2016.

Government Reviewer

Opinion: Agree with Comments

Comments: The Public Finance Management Act Chapter 22:19 section 28, requires that the EBP should be tabled to Parliament not earlier than 30 days before or not later than 30 days after the starting of the financial year.

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: 9 December 2016

Sources: Date of publication, based on MoF website and media reports.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Based on media reports and MoF website

Sources: See: <http://www.zimtreasury.gov.zw/> (<http://www.zimtreasury.gov.zw/>) and <https://www.newsday.co.zw/2016/12/09/zimbabwe-2017-budget-do...> (<https://www.newsday.co.zw/2016/12/09/zimbabwe-2017-budget-document/>)

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: 2017 National Budget Statement: <http://www.zimtreasury.gov.zw/index.php/treasury-quarterly-bu...>
(<http://www.zimtreasury.gov.zw/index.php/treasury-quarterly-bulletins?download=45:2017-budget-final>)

Sources: 2017 National Budget Speech: <http://www.zimtreasury.gov.zw/index.php/treasury-quarterly-bu...>
(<http://www.zimtreasury.gov.zw/index.php/treasury-quarterly-bulletins?download=47:2017-national-budget-speech-final>) 2017 Estimates of Expenditure: <http://www.zimtreasury.gov.zw/index.php/treasury-quarterly-bu...> (<http://www.zimtreasury.gov.zw/index.php/treasury-quarterly-bulletins?download=48:2017-estimates-of-expenditure>)

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 document is published as a PDF which is not readable

Comments: Researcher: The document is a PDF document

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 document is made available to the public on the website of the Ministry of Finance and Economic Development within the stipulated time and source.

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 2017 National Budget Statement

Sources: Title if from the document attached

Comments: Researcher: The 2017 National Budget Speech The 2017 Estimates of Expenditure

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: Not produced at all

Comments: Researcher: The Ministry of Finance and Economic Development does not produce a citizen budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Citizen Budget was produced and it is entitled "2017 National Budget Highlights" and its available on the Ministry website.

IBP comment: As of 31 December 2016 - which is the research cut off date of the OBS 2017 - there was no Citizens Budget for FY 2017 published. Based on the Ministry of Finance's website, the Budget Highlights for FY 2017 was published on 14 February 2017. See:

<http://www.zimtreasury.gov.zw/index.php/2017-national-budget...> (<http://www.zimtreasury.gov.zw/index.php/2017-national-budget-highlights>)

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: 2016

Sources: The fiscal year which the document is produced for is 2016

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: 17 December 2015

Sources: Date based on vote list: <http://www.parlzim.gov.zw/senate-votes-list/senate-votes-17-...> (<http://www.parlzim.gov.zw/senate-votes-list/senate-votes-17-december-2015-no-22>)

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: d.

Sources: The Enacted Budget is not published on a government website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Sources: n/a

Comments: Researcher: The Enacted Budget for FY 2016 - Appropriation (2016) Act, 2015 - is not posted on a government website. It is available on the websites of private organizations, such as: <http://www.zimlil.org/zw/legislation/num-act/2015/Chapter%20...>
(<http://www.zimlil.org/zw/legislation/num-act/2015/Chapter%2022%3A19/Appropriation%20%282016%29%20Act.pdf>)

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: The document is only published in hard copy and is not posted online.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The EB is not published and answer should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Enacted Budget was only available in hard copy only (and not online), it was not available in a machine readable format. Answer choice C is correct.

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: b.

Sources: The document is produced but not posted on line for easy public accessibility

Comments: Researcher: Te document is not posted on line

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: It is produced and available in hard copy.

Researcher response: I agree with the government's comment. Answer adjusted to B.

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: The Enacted Budget is not posted online on a government website. It is only accessible through private organizations.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: The hard copies are available at Printflow.

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

Answer: Appropriation (2016) Act, 2015

Sources: The title is from the document published by the Ministry

Comments: Researcher: The title is from the document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: the ministry is yet to develop a citizen friendly executive budget

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: FY 2016

Sources: n/a

Comments: Researcher: no citizen budget produced by the ministry

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The OBS 2017 evaluates the CB for FY 2016. In Zimbabwe, the CB corresponds to the EBP. The FY 2017 budget was not approved before the OBS research cut-off date of 31 December 2016, which means that it would be premature for the OBS to evaluate the CB for FY 2017. Based on the Ministry of Finance’s website, the Budget Highlights for FY 2017 was published on 14 February 2017. See:

<http://www.zimtreasury.gov.zw/index.php/2017-national-budget...> (<http://www.zimtreasury.gov.zw/index.php/2017-national-budget-highlights>)

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: d.

Sources: n/a

Comments: Researcher: not produced at all for FY 2016

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: not produced at all for FY 2016

Sources: N/A

Comments: Researcher: not produced at all

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: n/a

Sources: not produced at all for FY 2016

Comments: Researcher: not produced at all

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

Sources: not produced at all for FY 2016

Comments: Researcher: not produced at all

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: not produced at all for FY 2016

Comments: Researcher: not produced at all

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: n/a

Sources: n/a

Comments: Researcher: not produced at all for FY 2016

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: n/a

Sources: not produced at all for FY 2016

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: 2015 and 2016

Sources: The IYR are published on quarterly basis

Comments: Researcher: The Ministry of Finance and Economic Development publishes the in year reports on quarterly basis

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Of the previous four IYRs, only two (Q1 and Q2 of 2016) were published on time. The Q4 2015 was published late and the Q3 2016 was not published before the cut-off date of 31 December 2016.

Comments: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: 28 September 2016

Sources: <http://www.zimtreasury.gov.zw/index.php/treasury-quartery-bu...> (<http://www.zimtreasury.gov.zw/index.php/treasury-quartery-bulletins>)
Q4 2015: 5 May 2016 Q1 2016: 9 May 2016 Q2 2016: 29 September 2016 Q3 2016: Not published before 31 December 2016

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: The following dates should have given in the first space after the question and not under sources: Q4 2015: 5 May 2016 Q1 2016: 9 May 2016 Q2 2016: 29 September 2016 Q3 2016: Not published before 31 December 2016

Government Reviewer

Opinion: Agree

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: As posted on ministry website

Sources: <http://www.zimtreasury.gov.zw/index.php/treasury-quartery-bu...> (<http://www.zimtreasury.gov.zw/index.php/treasury-quartery-bulletins>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.zimtreasury.gov.zw/index.php/treasury-quarterly-bu...> (<http://www.zimtreasury.gov.zw/index.php/treasury-quarterly-bulletins>)

Sources: from the website of the ministry of finance and economic development

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: they are published as PDF format

Comments: Researcher: the document are published as pdf formate which is not easy to extract data for analysis

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Of the four IYRs evaluated in the OBS 2017: Q4 2015: Published late Q1 2016: Published on time Q2 2016: Published on time Q3 2016: Not published before 31 December 2016

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Treasury quarterly bulletin October-December 2015 Treasury quarterly bulletin January-March 2016 Treasury quarterly bulletin April-June 2016 Treasury quarterly bulletin July-September 2016

Sources: N/A

Comments: Researcher: The document has already been attached

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: The Ministry does not produce citizen budgets

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 2016

Sources: the year is shown in the document
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: c. (33)

Sources: The midpoint of the fiscal year is 30 June 2016. The MYR was published on 8 September 2016, which is more than nine weeks but less than three months after the midpoint.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: 8 September 2016

Sources: See: <http://www.zimtreasury.gov.zw/index.php/mid-year-fiscal-poli...> (<http://www.zimtreasury.gov.zw/index.php/mid-year-fiscal-policy-review>)

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: See: <http://source.co.zw/2016/09/highlights-from-the-mid-term-fis...> (<http://source.co.zw/2016/09/highlights-from-the-mid-term-fiscal-policy-review/>)

Sources: see above

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: <http://www.zimtreasury.gov.zw/index.php/mid-year-fiscal-poli...> (<http://www.zimtreasury.gov.zw/index.php/mid-year-fiscal-policy-review>)

Sources: link from the website of the ministry of finance and economic development

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: the document is presented in pdf

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 2016 MID-YEAR FISCAL POLICY REVIEW STATEMENT

Sources: n/a

Comments: Researcher: n/a

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: not produced at all

Comments: Researcher: not produced at all

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: 2015

Sources: not there

Comments: Researcher: not produced

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: d.

Sources: the year end is not published by the ministry of finance and economic development

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: n/a

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: d.

Sources: not produced at all

Comments: Researcher: not produced at all

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: d.

Sources: not produced at all

Comments: Researcher: not produced

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: not produced at all

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: n/a

Sources: not produced at all

Comments: Researcher: not produced at all

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: 2015

Sources: Section 309 (2) of the Constitution of Zimbabwe read together with Section 10(1) of the Audit Office Act [Chapter 22:18],

Comments: Researcher: The AG report for 2015 is attached

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: Date:11 July 2016

Comments: Researcher: Report attached on the website on Date:11 July 2016

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: 11 July 2016

Sources: from the website

Comments: Researcher: document already attached and it is uploaded on the website on 11 July 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The date is shown on the AG website which date the document was uploaded on the website

Sources: the website of the AG

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Auditor-General website is www.auditorgeneral.gov.zw (<http://www.auditorgeneral.gov.zw>)

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

Answer: <http://www.auditorgeneral.gov.zw/index.php/reports/category/...> (<http://www.auditorgeneral.gov.zw/index.php/reports/category/3-ministries-and-departments#>)

Sources: the Auditor General website

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 Audit report

Comments: Researcher: The document is presented in pdf format

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: The document is published and produced

Comments: Researcher: no comment

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: REPORT of the Auditor-General for the FINANCIAL YEAR ENDED DECEMBER 31, 2015 ON APPROPRIATION ACCOUNTS, FINANCE ACCOUNTS, REVENUE STATEMENTS AND FUND ACCOUNTS

Sources: Auditor General website

Comments: Researcher: the title is presented in the document attached

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: not produced

Comments: Researcher: not produced

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: <http://www.auditorgeneral.gov.zw/index.php/reports/category/...> (<http://www.auditorgeneral.gov.zw/index.php/reports/category/3-ministries-and-departments><http://www.parlzim.gov.zw>)

Comments: Researcher: The Parliament of Zimbabwe and Auditor General also publishes fiscal documents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The researcher left the main source which is Ministry Finance website; www.zimtreasury.gov.zw (<http://www.zimtreasury.gov.zw>)

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: b.

Sources: There are no files uploaded on the website which are easy for people to download

Comments: Researcher: the data is not provided for in a consolidated manner

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: b.

Sources: Parliament and Audit General

Comments: Researcher: <http://www.parlzim.gov.zw/about-parliament/publications/mid-...> (<http://www.parlzim.gov.zw/about-parliament/publications/mid-year-economic-brief><http://www.auditorgeneral.gov.zw/index.php/reports/category/1-special-audited-reports>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The consolidated revenue and expenditure data is only available for internal use.

Researcher response: Answer adjusted to B based on government's comment.

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: The website uses more of the writer information

Comments: Researcher: no comment

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: PUBLIC ACCOUNTANT AND AUDITORS ACT 27 12 PUBLIC FINANCE MANAGEMENT ACT 22 19

Comments: Researcher: <http://www.parlzim.gov.zw/acts-list/public-accountant-and-au...> (<http://www.parlzim.gov.zw/acts-list/public-accountant-and-auditors-act-27-12>) <http://www.parlzim.gov.zw/acts-list/public-finance-managemen...> (<http://www.parlzim.gov.zw/acts-list/public-finance-management-act-22-19>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Left the Zimbabwe Constitution

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

- a. Yes
- b. No

Answer: b.

Sources: not there

Comments: Researcher: not available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Page 29-35 of the attached estimates of expenditure the blue book shows that the expenditures are presented administrative classification.

Comments: Researcher: The Estimates of expenditure book shows how the budget is classified

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: b.

Sources: The Blue Book does not present expenditures by functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The classification by function is available, but has not been made public.

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

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

Answer: b.

Sources: The classification is not in line with the coding of the international standards

Comments: Researcher: The coding of Zimbabwe is based on the votes whoosh are different from the one highlighted in international standards

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The estimates of expenditure attached shows that Under each Ministry the classification is economic classification

Comments: Researcher: The budget for the ministries are classified according to economic classification

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: The coding of the economic classification is different from the international standards

Comments: Researcher: The coding is different from the standards as such it does not follow the standards

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The coding is still following the 1986 GFS.

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: b. (67)

Sources: The programs in the ministries most of them are counted for expenditures but not all of them. Vote 14 on Health and Child Care demonstrate this aspect.

Comments: Researcher: Most of the programmes in the Line ministries have cost broken down into its different components.

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: b. (67)

Sources: The 2017 Blue Book presents multi-year expenditure estimates by administrative and economic classification, but not functional.

Comments: Researcher: The 2016 Estimates of Expenditure shows that the budget is presented with future expenditures for 2017 and 2018

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: b. (67)

Sources: Multi-year estimates for programs are missing from Vote 3, 14, and 15, which makes up 25% of the total expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Page 153 of the National Budget Statement displays revenue numbers for BY-1 (2016) but not the budget year (2017).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The information is there on the hard copy of the Estimates Book but has not been posted on the website.

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

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

Answer: d.

Sources: The EBP and its supporting document do not show these

Comments: Researcher: For revenue sources for other non tax items are not given in the document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The information is available though it is not on the website.

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

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

Answer: b.

Sources: No multi year revenue figures are presented in the EBP and its supporting documents

Comments: Researcher: The information is not found in the budget documents which are published through the website by the ministry

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: d.

Sources: the EBP does not show multi-year sources of revenue

Comments: Researcher: The document which we have attached do not have the multi-year sources of revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The revenue estimates are only available on hard copy.

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: Net new borrowing: pg 44 Interest payments on debt: pg 43 The total debt burden as of the end of the budget year (2017) is not presented.

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: The National Budget Statement does present some information on the composition of debt (pg 29-30), however this information only covers up to October 2016, and not the end of the budget year (31 December 2017).

Comments: Researcher: the information on the debt is not provided with all the components outlined but it provides some information on the debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The information is available but has not been uploaded onto the website.

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: c. (33)

Sources: The National Budget Statement does present macroeconomic forecast (Annexure 6 on page 154), however it is missing information on interest rates.

Comments: Researcher: te macroeconomic variables are presented in the national budget statement and are more than the four variables outlined .

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: d.

Sources: the macro-economic assumption are only presented on page 154 of the national budget statement

Comments: Researcher: the assumption are only listed and there is no analysis done on the causality

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: d.

Sources: the new policies proposals are only listed and there is no analysis of how they impact the expenditures

Comments: Researcher: no analysis is done on the policy proposals

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Analysis is done see 2016 National Budget Statement, page 236-237

Researcher response: While the analysis of how new policy proposals affect expenditure are included in the 2016 EBP, they were not included in the 2017 EBP. Answer D is correct.

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

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

Answer: d.

Sources: the policies are just listed and there is no analysis on how they impact on revenue

Comments: Researcher: no analysis is done to see how the policies impact on the revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The analysis is done for internal use.

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: b. (67)

Sources: The Blue book shows the expenditures for BY-1 (2016) in two classifications: administrative and economic.

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: b. (67)

Sources: BY-1 estimates for programs in Vote 3, 14, & 15 are missing, which total 25% of expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The complete estimates of expenditure are in hard copy

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: The estimates are all revised estimates you can refer to the heading on page 216 which shows that the heading of the column is revised estimates

Comments: Researcher: All the cost for the BY-1 in the Blue book are revised estimates

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: d.

Sources: BY-2 expenditures are not presented

Comments: Researcher: the expenditures for BY-2 are not presented

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: the BY-2 expenditures for programs are not presented

Comments: Researcher: BY-2 expenditures are not presented

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: d.

Sources: No actual data is presented there are only estimates

Comments: Researcher: no actual outrun is presented only estimates

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The expenditures are available for the previous budget year but not posted on the website.

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: The 2017 National Budget Statement presents revenue estimates for BY-1 (2016) on page 153.

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: The 2017 National Budget Statement presents individual sources of revenue for BY-1 (2016) on page 153. Sources categorized as "other" account for 9% of revenue, and so this answer is B.

Comments: Researcher: The information is nit presented for BY-1

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: b.

Sources: the information is not presented of the previous year for revenue

Comments: Researcher: the information for revenue is not presented

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: b.

Sources: There is no information for BY-2 for revenue presented in the budget

Comments: Researcher: no information for the in revenue is presented for the serious year

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: d.

Sources: No information on revenue is presented for more BY-2

Comments: Researcher: the national budget statement does not present such information

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: d.

Sources: no actual revenue are presented in the budget documents

Comments: Researcher: the national budget statement does not present actual revenue data for a period more than BY-1

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: d.

Sources: the information is not presented in the nation budget statement

Comments: Researcher: the information is not presented for government debt in the national budget statement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The information on outstanding debt categorized as domestic and external is available see page 31 of 2016 National Budget Statement, Chapter 4 page 48-53 of the 2017 National Budget.

Researcher response: .

IBP comment: Answer maintained at D. This question looks at information on debt for the year preceding the budget year (BY-1). The 2017 EBP does not contain debt information for the full BY-1, as it only contains information up to 31 October 2016.

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

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

Answer: d.

Sources: data for debt is not presented for more BY-2 periods

Comments: Researcher: no information is presented for actual debt for the government for the previous two or so years

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: d.

Sources: Extra-budgetary funds not included in 2017 National Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Information is available but see 2016 Budget Estimates vote 1 page 50 on the ministry's website.

Researcher response: Information on extra-budgetary funds is presented in the 2016 EBP, but is not presented in the 2017 EBP, which is the EBP used in the OBS. Answer D is correct.

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

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

Answer: b.

Sources: The budget does not show the extra budgetary activities

Comments: Researcher: The national budget and its supporting documents only show the budgetary activities but do not show the extra budgetary activities

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Budget Estimates cover the whole central government finances

IBP comment: As extra-budgetary funds were not included in the 2017 EBP, this question is answer B, as the entirety of central government finances is not presented on a consolidated basis.

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: c. (33)

Sources: The Estimates of Expenditures do include some information on inter-governmental transfers listed by vote, however this document is missing information on three votes (Vote 3, 14, & 15).

Comments: Researcher: Current transfers in the blue book shows the intergovernmental transfers however they don't show the narrative

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The blue book does not show expenditure desegregated according to sex, region or age.

Comments: Researcher: The information presented in the budget is not desegregated according to age, sex and region

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: The Estimates of Expenditures do include some information on transfers to public corporations listed by vote, however this document is missing information on three votes (Vote 3, 14, & 15).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Estimates of Expenditure is only available in its fullness in hard copy but not online.

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

for the quasi-fiscal activity and the intended beneficiaries.)

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

Answer: d.

Sources: The national budget statements does not indicate the quasi fiscal activities carried out.

Comments: Researcher: No quasi fiscal activities outlined in the budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Quasi-fiscal information is included in the Executive Budget Proposal but core elements are missing.

Researcher response: I could not locate quasi-fiscal activities in the 2017 EBP.

IBP comment: Answer D is maintained.

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: There is no information presented in relation to the financial assets held by government

Comments: Researcher: The budget documents do show the information in relation to the financial assets held by government

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The information is there but not published.

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

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

Answer: d.

Sources: There are no budget documents for 2017 which show the non financial assets held by government

Comments: Researcher: There budget documents do not show the non financial assets held by government

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The information on non financial assets is available but not published in the EBP.

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: c. (33)

Sources: page 5 of the 2017 national budget speech highlights some of the outstanding amounts owed by the government points 18 and 19 gives information on some of the expenditures areas

Comments: Researcher: There are some of the outstanding amounts which are not shown in all the budget documents

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: c. (33)

Sources: page 52 of the 2017 national budget statement provides some information about the public guaranteed debt but leaves out some of the core elements. Contingent Liabilities are discussed on point 155 to 158 only but the information is scanty.

Comments: Researcher: The information which the budget documents presents is not conclusive as it leaves out some of the core information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: all the budget documents do not show projections of future liabilities for the 2017 budget documents

Comments: Researcher: no projections are made in the budget documents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The information is available but not published.

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: page 56 of the 2017 national budget statement shows development partner support. A narration is also given on the purpose of the funding. Annex 8 shows the list of development support.

Comments: Researcher: information is proved for in the budget documents

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: c. (33)

Sources: page 111 and 112 of the 2017 national budget statement shows the tax expenditures presented by the government and these are articulated in the table on page 112 on special economic zones.

Comments: Researcher: however, information presented leaves out some of the core elements of for instance the estimate of the revenue foregone

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: page 110 and 111 of the 2017 national budget statement gives a write up of the Health Fund raised from the mobile industry to support health development however there are no projections given. Page 73 (paragraph 258) also shows the Road fund which used to support road construction and rehabilitation and the revenue is collected from the toll gates.

Comments: Researcher: The earmarked taxes are presented but do not show the projections on how much will be raised by these taxes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Zimbabwe has only two earmarked revenues Health and Road Fund and they are included. The appropriate scoring is b.

IBP comment: Answer choice C is maintained, as the EBP includes estimates of some but not all earmarked revenues. The EBP does not give estimates on the amount raised by the new Health Levy, but does give estimates on the amount raised by the Road fund.

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: c. (33)

Sources: page 13, 14, 44 and 54 amongst others shows that the 2017 national budget statement shows how the budget is linked to the Zimbabwe Agenda for Sustainable Development which is the economic blue print for Zimbabwe. on page 54 point 166 -168

Comments: Researcher: There is information presented but there are no estimates which show how the budget are linked to the Zimasset

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The national budget is linked to the policy goals of ZIMASSET, Ten point plan and Interim Poverty Reduction Strategy Paper.

Researcher response: I don't agree with the government's view. As mentioned in the Sources box, the EBP does contain some information linking the Zim Asset and IPRSP to the 2017 budget, but it does not contain estimates linking the budget to all of the policy goals. For example, on page 148, the six pillars of the IPRSP are listed, but there are no estimates linking those pillars to the budget.

IBP comment: Answer choice C maintained.

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: page 9 of the 2016 national budget statement shows the goals which the national budget addresses through the allocation and policy proposal point number 20 shows all the goals these are the ones which informed the development of the budget.

Comments: Researcher: The goals are outlined but there are no estimate which were highlighted

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: no non financial data is presented on the administrative classification in the 2017 national budget statement

Comments: Researcher: no inputs are presented in the budget documents

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: d.

Sources: The EBP for 2017 does not include nonfinancial data on results.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The information is available on hard copies.

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: no performance targets are given

Comments: Researcher: the budget does not present performance indicators

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: The 2017 estimates of expenditure presents budget for the most vulnerable sectors for instance page 27 of the 2017 estimates of expenditures presented budgets for persons with disabilities and again page 62 presented budgets for disabilities, social protection, older persons and many others.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In September 2016, the country launched the Interim Poverty Reduction Strategy Paper and it provides estimates of expenditure for all the impoverished populations and these were also included in the national budget

Researcher response: I disagree with the government's comment. Not all of the policies included in the IPRSP (or that benefit Zimbabwe's most impoverished populations) have estimates included in the EBP.

IBP comment: Answer choice C maintained.

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

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

Answer: d.

Sources: The time table is not issued to the public.

Comments: Researcher: the time table is not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A Call circular is issued to the line ministries with the macroeconomic projects, budget timetable, resource envelope for the line ministry. A press statement is issued two weeks prior to the presentation of the national budget. There are also provincial budget consultations with the public and the invitation is through the press.

Researcher response: The call circular is not available on the Ministry's website. I believe it is for the Government's internal use only. There is no timetable made public.

IBP comment: Answer choice D maintained.

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: See: Pre-Budget Strategy Paper, page 5, 6, 7; point 10 The PBS is missing information on interest rates, however it does include some macro-economic information beyond the core listed. Thus, this question is answered B.

Comments: Researcher: the macroeconomic framework present more information including information on experts and balance of payment and revenue projections

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Interest rates which are one of the core elements are not presented in the PBS.

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: b. (67)

Sources: page 6 of the pre budget statement point number 10 the table shows the total projected expenditure for the year 2017. page 13 to page 30 there is a discussion of the expenditure policies and priorities for instance page 13 gives an explanation of the command agriculture policy and the money targeted by government for the budget year to come as US\$500 million.

Comments: Researcher: the pre budget paper shows the information presented for the expenditure items

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: c. (33)

Sources: an estimate of the total revenue is given in table highlighted in point number 10. there is however not much detail on the revenue policies

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Revenue policies are included in the pre-budget strategy paper.

Researcher response: a discussion of the revenue policies and priorities is not clear from the pre budget statement it dwells more on discussion of expenditures

IBP comment: The PBS does include some (although brief) discussion of revenue policies and priorities. See pg 23 and pg 27. Answer adjusted to B.

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

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

Answer: d.

Sources: no information of debt is presented

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: b.

Sources: The Pre-Budget Statement only contains expenditure estimates for BY (2017), and not beyond.

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: d.

Sources: The Enacted Budget for 2016 is not publicly available, as it was not available on a government website.

Comments: Researcher: n.a

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Despite it not being publicly available, there is no reason to expect that the EB would be in a different format from that of the EBP.

Government Reviewer

Opinion: Agree

Researcher response: As the Enacted Budget evaluated in this OBS (EB for FY 2016) is not publicly available, this question must be answered D.

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: d.

Sources: The Enacted Budget for 2016 is not publicly available, as it was not available on a government website.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no reason for the EB to be different from the EBP.

Government Reviewer

Opinion: Agree

Researcher response: As the Enacted Budget evaluated in this OBS (EB for FY 2016) is not publicly available, this question must be answered D.

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

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

Answer: b.

Sources: The Enacted Budget for 2016 is not publicly available, as it was not available on a government website.

Comments: Researcher: n.a

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no reason for the EB to be different from the EBP.

Government Reviewer

Opinion: Agree

Researcher response: As the Enacted Budget evaluated in this OBS (EB for FY 2016) is not publicly available, this question must be answered B.

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

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

Answer: d.

Sources: The Enacted Budget for 2016 is not publicly available, as it was not available on a government website.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no reason for the EB to be different from the EBP.

Government Reviewer

Opinion: Agree

Researcher response: As the Enacted Budget evaluated in this OBS (EB for FY 2016) is not publicly available, this question must be answered D.

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: d.

Sources: The Enacted Budget for 2016 is not publicly available, as it was not available on a government website.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no reason for the EB to be different from the EBP.

Government Reviewer

Opinion: Agree with Comments

Comments: Information is available in the hard copy of the EB.

Researcher response: As the Enacted Budget evaluated in this OBS (EB for FY 2016) is not publicly available, this question must be answered D.

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

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

Answer: d.

Sources: the citizen budget is not published

Peer Reviewer**Opinion:** Disagree**Suggested answer:** e.**Comments:** The CB is not produced at all as indicated in section 1.**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** The Citizens budget was started in 2017 and presented as the budget highlights. They were published on the ministry's website on 8 December 2017.**Researcher response:** As the Citizens Budget evaluated in this OBS (CB for FY 2016) is not publicly available, this question must be answered D.**65: How is the Citizens Budget disseminated to the public?**

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

Answer: d.**Sources:** Citizen budget is not published**Peer Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** The CB is not produced at all as indicated in section 1.**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** The Citizens Budget is disseminated through the Ministry's website. www.zimtreasury.gov.zw (<http://www.zimtreasury.gov.zw>) <http://www.zimtreasury.gov.zw/index.php/treasury-quarterly-bu...> (<http://www.zimtreasury.gov.zw/index.php/treasury-quarterly-bulletins>)**Researcher response:** As the Citizens Budget evaluated in this OBS (CB for FY 2016) is not publicly available, this question must be answered D.**66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

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

Answer: d.**Sources:** the executive does not publish the citizen budget**Peer Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** The CB is not produced at all as indicated in section 1.**Government Reviewer****Opinion:** Agree with Comments**Comments:** The Pre- Budget Parliament seminar provides a platform for citizens on information they require.

IBP comment: The Pre-Budget Seminar cited by the government is not a mechanisms that identified the public's requirements for budget information in the Citizens Budget. Answer choice D maintained. See: <http://www.parlzim.gov.zw/live/2016/11/03/2016-pre-budget-se...>
(<http://www.parlzim.gov.zw/live/2016/11/03/2016-pre-budget-seminar/>)

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

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

Answer: d.

Sources: no citizen budget are published

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The CB is not produced at all as indicated in section 1.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Not at every stage of budget process but the Ministry does at EBP, see ministry website.

Researcher response: As the Citizens Budget evaluated in this OBS (CB for FY 2016) is not publicly available, this question must be answered D.

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 In-Year Reports are not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: They are published on the website late.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The in year reports are available as the quarterly treasury bulletins and the mid year fiscal review and report by economic and functional classification respectively.

Researcher response: Only two of the four IYRs evaluated in the OBS 2017 were published on time, and thus the IYRs are considered not publicly available. This question must be answered D because the IYRs are not publicly available.

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 In-Year Reports are not publicly available.

Comments: Researcher: n/a

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 In-Year Reports are not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: They are posted on the website late.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In Quarterly Treasury Bulletin and Mid Year Review we make comparisons of revenues, expenditures, inflation and trade data to the previous year.

Researcher response: Only two of the four IYRs evaluated in the OBS 2017 were published on time, and thus the IYRs are considered not publicly available. This question must be answered B because the IYRs are not publicly available.

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: The In-Year Reports are not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Quarterly Bulletins include revenues by category for example tax or non tax revenue

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 In-Year Reports are not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Quarterly Bulletins include revenues by category for example tax revenue is disaggregated as follows: Customs Duty VAT PAYE Excise Duty

Researcher response: Only two of the four IYRs evaluated in the OBS 2017 were published on time, and thus the IYRs are considered not publicly available. This question must be answered D because the IYRs are not publicly available.

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 In-Year Reports are not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Quarterly Bulletins compares the actual outturn and the targets both for revenues and expenditure

Researcher response: Only two of the four IYRs evaluated in the OBS 2017 were published on time, and thus the IYRs are considered not publicly available. This question must be answered B because the IYRs are not publicly available.

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 In-Year Reports are not publicly available.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 In-Year Reports are not publicly available.

Comments: Researcher: n/a

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: b. (67)

Sources: page 19 and 21 of the 2016 mid term fiscal policy review shows the revised macroeconomic framework for GDP table on sectoral growth and inflation for interest rates they are shown on page 20

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: explanations for variances is provided and also revisions for the projections are made based on the new information provided by stakeholders

Researcher response: I agree with the government's comment. There are explanations of some of the differences between the original and updated macroeconomic forecasts. See pages 18-21.

IBP comment: Answer adjusted to B.

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: b. (67)

Sources: See pg 36 of the 2016 Mid-Year Fiscal Policy Review Statement for a table comparing projected and actual expenditures for the first six months of 2016, along with an explanation of differences.

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: c. (33)

Sources: See pg 36 of the 2016 Mid-Year Fiscal Policy Review Statement for expenditures by economic classification.

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: d.

Sources: The 2016 Mid-Year Fiscal Policy Review Statement does not present expenditure estimates by program.

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: b. (67)

Sources: page 36 of the mid term fiscal policy shows the updated revenue for the year under the revised budget framework under point number 146. Page 38 tries to give an explanation of the reasons which caused the failure to meet the projected revenue

Comments: Researcher: There is no explanation given on the variations of the revenue to highlight the reasons behind the change

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: page 23 points 81, 82 and 83 shows the revenue outturn by category of non tax and tax revenue.

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: b. (67)

Sources: See pg 24 (point 83) of the 2016 Mid-Year Fiscal Policy Review Statement for individual sources of revenue. Revenue categorized as "other" accounts for 9% of total revenue.

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: c. (33)

Sources: page 40 point 164 of the mid term fiscal policy review shows the debt structure of the country however it does not give any explanation on the differences between projection and outturn

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: d.

Sources: The government does not produce year end reports through the Ministry of Finance and Economic Development

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1.

Government Reviewer

Opinion: Agree with Comments

Comments: The Year End Report was introduced in 2016 and will be available in subsequent years.

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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

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

Answer: d.

Sources: There Year end report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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

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

Answer: d.

Sources: The year end report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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

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

Answer: d.

Sources: the year end report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree with Comments

Comments: The End-Year report is now being produced.

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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

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

Answer: b.

Sources: the year end report report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered B

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

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

Answer: d.

Sources: the year end report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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

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

Answer: d.

Sources: the year end report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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

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

e. Not applicable/other (please comment).

Answer: d.

Sources: the year end report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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

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

Answer: d.

Sources: the year end report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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

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

Answer: d.

Sources: the year end report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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

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

Answer: d.

Sources: the year end report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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

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

Answer: d.

Sources: the year end report is not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The YER is not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, this question must be answered D.

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: both the financial statement and the year end reports are not produced

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Both financial statement and the YER are not produced at all as correctly indicated in section 1. Hence the appropriate response should be n/a.

Government Reviewer

Opinion: Agree

Researcher response: As the Year-End Report evaluated in this OBS (YER for FY 2015) is not publicly available, and a separate financial statement is not published, this question must be answered D.

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

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

Answer: a. (100)

Sources: page (V) points number 1.2, 1.4 and 1.6 shows that the SAI conducts compliance auditing, page 8 shows that the SAI conducts financial auditing and page 6 and 20 shows that the SAI conducts performance auditing. the SAI conducts all three types of audits

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Financial and Performance reports are produced and posted on the AG's website. Compliance reports are not yet being produced separately but are embedded in other two above.

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: page 2-5 of the AG report for appropriations accounts shows that the reports covered all ministries and page (ii) paragraph 4 shows that the AGO is conducting also audits for state owned enterprises but there is still some capacity gap.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The AG has been auditing all the the submitted accounts of general government and state enterprises, whenever there is manpower shortages the AG's office outsource.

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

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

Answer: a. (100)

Sources: page (ii) of the AGO report paragraph 4 shows the extra budgetary funds and how they are audited and not all of them are audited because of capacity gaps

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All submitted financial statements of extra budgetary funds are audited. Whenever, there is shortage of manpower the AG's office outsource.

Researcher response: Answer adjusted to A. The SAI contracts with private auditors when there are capacity gaps.

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

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

Answer: a. (100)

Sources: page iv to vi of the AGO shows the executive summary for the findings of the annual audits

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: There is no public document which is distributed showing how the Executive seeks to address the issues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The office was established in the Ministry of Finance and still to execute their mandate

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: There is no document which is developed by the SAI nor the legislature to track steps the executive have taken to address the issues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Progress made in addressing prior year issues observed are assessed and published in the AG's audit report, however, the Legislature does not.

Researcher response: I cannot find a report published by the Auditor General that tracks actions taken by the executive to address audit recommendations.

IBP comment: Answer D maintained.

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: Yes there is the Parliamentary Budget Office (PBO) which began operations on the first of September 2016. [://www.parlzim.gov.zw/about-parliament/publications/parliamen...](http://www.parlzim.gov.zw/about-parliament/publications/parliamen...) ([//www.parlzim.gov.zw/about-parliament/publications/parliament-budget-office/](http://www.parlzim.gov.zw/about-parliament/publications/parliament-budget-office/)) The Zimbabwean Parliamentary Budget Office (PBO) was established in terms of Section 154(4) of the of the Constitution of Zimbabwe which provides that; "The Committee on Standing Rules and Orders must appoint such other staff of Parliament as it considers necessary."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: For cross-country comparison purposes, this question is answered D. Although Zimbabwe's Parliamentary Budget Office was established in late 2016, it did not begin publishing reports or analysis until 2017 (after the research cut-off period).

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: The Parliamentary Budget Office (PBO) it began operations on the first of September 2016, how ever if one looks at its functions e.g Analysis of National Economic Development Policy Proposals - The PBO is responsible for objectively reviewing and evaluating the merits of national economic development policies which include the Monetary and Fiscal Policy Statements and Annual Development Plans. The principal objective of the review process is to evaluate whether national resources are deployed optimally across competing needs and priorities. The medium to long-term impact assessments of government programmes enable Parliament to debate on development evaluation and to propose policy adjustments in order to avoid policy inconsistencies. It will allow for carrying out macroeconomic or fiscal forecast.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: For cross-country comparison purposes, this question is answered D. Although Zimbabwe's Parliamentary Budget Office was established in late 2016, it did not begin publishing reports or analysis until 2017 (after the research cut-off period).

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: The Parliamentary Budget Office (PBO) it began operations on the first of September 2016, how ever if one looks at its functions e.g Economic Policy Briefs - The PBO prepares simplified briefs on budgets and other economic concepts for the benefit of members of the Legislature, the media, civil society and the public in general. It will allow for carrying out own costings of a limited number of policies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: For cross-country comparison purposes, this question is answered D. Although Zimbabwe's Parliamentary Budget Office was established in late 2016, it did not begin publishing reports or analysis until 2017 (after the research cut-off period).

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: since its still new the PBO has presented some reports and the link provides one of it from a newspaper article <https://www.dailynews.co.zw/articles/2017/04/16/retention-fu...> (<https://www.dailynews.co.zw/articles/2017/04/16/retention-funds-cost-zim-millions>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Since the creation of the PBO in September 2016, they have been attending all hearing for the Public Accounts Committee and the Public Finance and Economic Development Committee. Records and Minutes of proceedings of these meetings are available for inspection.

Researcher response: This question is asking how often a member of the PBO is an active participant at a committee hearing, as opposed to a passive observer or resource. Information on this is rarely available in the media or on the Parliament/PBO website.

IBP comment: For cross-country comparison purposes, this question has been answered D. The PBO was established in late 2016, and substantial work only began after the OBS reserach cut-off of 31 December 2016.

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: a. (100)

Sources: We attend the week long parliamentary session which took place in aways for the week 2-4 November 2016 <http://www.parlzim.gov.zw/administration/clerk-of-parliament/cler...> (<http://www.parlzim.gov.zw/administration/clerk-of-parliament/clerk-s-blog/parliament-and-the-national-budget-process-promoting-citizens-participation-in-budget-formulation>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The debates are done every year prior to the tabling of the Executive's Budget proposal to Parliament.

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: d.

Sources: The EBP for 2017 was submitted to the legislature on 8 December 2016, which is less than one month before the start of the budget year. See: <http://www.herald.co.zw/live-blog-2017-national-budget-prese...> (<http://www.herald.co.zw/live-blog-2017-national-budget-presentation/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: In terms of the Public Finance Management Act Section 28 (Subsection 1) which stipulates that the Minister shall lay before the House of Assembly the annual budget for the forthcoming financial year, not earlier than 30 days before, or not later than 30 days after the start of the forthcoming financial year.

IBP comment: While the PFMA does restrict the Government of Zimbabwe from presenting the EBP no earlier than 30 days before the start of the budget year, for cross-country comparison purposes this question must be answered using the OBS methodology and the facts for what happened during the 2017 Executive's Budget Proposal. In this case, the EBP was presented less than one month before the start of the budget year and so answer choice D is correct.

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

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

Answer: b. (67)

Sources: The budget for 2017 was approved by the legislature on 17 December 2016, which is less than one month in advance of the start of the budget year, but at least by the start of the budget year. see: <http://www.parlzim.gov.zw/senate-votes-list/senate-votes-17-...>
(<http://www.parlzim.gov.zw/senate-votes-list/senate-votes-17-december-2015-no-22>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Section 26 of the Public Finance Management Act and Section 28 (Subsection 1) of the same Act give the allowable period for the legislature to approve the Executive Budget Proposal

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: The legislature does not have any authority in law to amend the EBP. It could reject the EBP, sending it back to the Ministry of Finance for changes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The legislature has authority to amend Vote Appropriations within the overall resource envelope.

Researcher response: I cannot find evidence in law that grants the legislature authority to amend the EBP.

IBP comment: Upon further discussion with the researcher, answer D is maintained.

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 does not have such authority.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: In the 2016 Budget Parliament did not use its authority to adjust the Executive Budget proposal, but however, in the 2017 Budget Parliament used its authority to adjust Vote Appropriations for some line ministries

Researcher response: The instrument which gives the legislatures such authority i could not find it and the information that they have amended was not also available in any for the current budget

IBP comment: Answer choice D maintained.

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 portfolio Committee on Finance and Economic Development was given the chance to look into the budget.

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: the portfolio committees were give an opportunity to analyse the proposed budget during the one week pre budget meeting which was held in Bulawayo

Comments: Researcher: they were given the opportunity to analyse the proposed budget as portfolio committees

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: c. (33)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The relevant legislative committee examines in year reports at least 3 times a year. However, the committee does not publish such reports, but invitations are extended to the media and members of the public.

Researcher response: I agree with the government's comment. A committee examines in-year implementation, but does not publish a report.

IBP comment: Answer adjusted to C.

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: not provided for

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Public Finance Management Act Section 28 (Subsection 4) stipulates that if in respect any financial year it is found that the amount appropriated by an Appropriation Act is insufficient or that a need has arisen for expenditure for a purpose to which no amount has been appropriated by that act, a supplementary estimate showing the amount required shall be laid before the House of Assembly and the votes of expenditure shall be included in Supplementary appropriation bill to be introduced to the House of Assembly to provide for the appropriation of those sums.

Researcher response: I agree with the government comment.

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 Public Finance Management Act 22-19-3 page 161 point 19 '...a supplementary estimate showing the sums required shall be laid before the House of Assembly and, when such estimates have been approved by the House, a supplementary Appropriation Bill shall be introduced into the House providing for the issue of such sums...'

Comments: Researcher: A supplementary budget is supposed to be produced

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: not provided for in the law

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the Public Finance Management Act 22-19-3 page 161 point 19 '...a supplementary estimate showing the sums required shall be laid before the House of Assembly and, when such estimates have been approved by the House, a supplementary Appropriation Bill shall be introduced into the House providing for the issue of such sums.

Researcher response: It is not clear from the PFMA if the executive must obtain approval from the legislature prior to reducing spending below enacted levels. The sections cited by the government refer to anticipated or unauthorised excess expenditure.

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: PARLIAMENT OF ZIMBABWE Thursday 30th June, 2016 The National Assembly met at a Quarter-past Two O'clock p.m. PRAYERS (THE ACTING SPEAKER in the Chair) MOTION BUSINESS OF THE HOUSE HON. RUNGANI: I move that Orders of the Day, Numbers 1 to 5 be stood over until Order of the Day, Number 6 has been disposed of. HON. GONESE: I second. Motion put and agreed to. MOTION THIRD REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE FINDINGS BY THE AUDITOR GENERAL ON 2014 APPROPRIATION ACCOUNTS FOR MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT HON. MPARIWA: I move the motion in my name that this House takes note and adopts the Third Report of the Public

Accounts Committee on the findings by the Auditor General on 2014 Appropriation Accounts for Ministry of Finance and Economic Development and other Statements under its purview.

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: a. (100)

Sources: the constitution section 310 page 121 subsection 1 highlights that the AG is appointed by the President with the approval of the Parliament

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: b.

Sources: not provided for in law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Section 313 (2) page 121 of the Constitution provides for the removal of the Head of the SAI.

IBP comment: The section of Zimbabwe's Constitution cited by the government does contain the steps to remove the head of the SAI. However, the President appoints a 3-person tribunal that makes a recommendation for removing the head of the SAI, which means that the executive may remove the head of the SAI without the final consent of the judiciary or legislature. Answer choice B is confirmed.

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: a. (100)

Sources: The SAI develops its budget and send to the Ministry of Finance and Economic Development for further approval

Comments: Researcher: Page ii of the 2015 Audit Report notes that staffing shortages has forced the SAI to contract with private auditors to complete some audits. While the SAI's resources still allowed it fulfill its mandate, this points to capacity gaps within the SAI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Part 5 of the constitution section 309 subsection 1 shows that the AG can take any audits as they wish and deem necessary

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: d.

Sources: There is no evidence that the reports are reviewed by any independent part and the official highlighted that as well that their reports as of now are not reviewed by an independent body

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: There is an internal Quality Assurance Unit within the SAI which reviews all audit work. In addition, AFROSAI-E carries its reviews after every two years and produce reports which are not published.

IBP comment: The OAG's Strategic Plan for 2016-2020 calls for the creation of an internal Quality Assurance Unit, however there is no evidence that this unit was created before 31 December 2016. Answer D maintained.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

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

Answer: d.

Sources: The Auditor General testifies in the committee more often every Tuesday when the Committee is meeting the Auditor General attends and gives technical support

Comments: Researcher: <http://www.herald.co.zw/govt-urged-to-act-on-audit-reports/> (<http://www.herald.co.zw/govt-urged-to-act-on-audit-reports/>) <https://www.newsday.co.zw/2015/07/03/parly-must-act-on-audit...> (<https://www.newsday.co.zw/2015/07/03/parly-must-act-on-audit-report/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Answer adjusted to D for cross country comparability. While audit reports are tabled to the legislature, there is no evidence showing that the head of the SAI or its senior staff testified in front of the legislature.

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: d.

Sources: The Ministry of Finance and Economic Development does not use participation mechanisms through which the public can provide input during the formulation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: the public is involved in the budget formulation through budget consultation workshops and meetings that are held in every province. This is done through parliament and parliamentary portfolio committees.

IBP comment: This question looks specifically at mechanisms run by the "lead budget agency," which in Zimbabwe's case is the Ministry of Finance and Economic Development. The budget consultations cited in the government's comment are run by the Parliament and Parliamentary Portfolio Committees, and not the Ministry of Finance and Economic Development. Answer choice D is confirmed.

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: there are no efforts made from the part of the government to ensure that there is inclusivity in the process by targeting the vulnerable groups.

Comments: Researcher: Some of the sen use which are used are no ideal for instance for persons with disabilities

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: comprehensive IPRSP consultations were merged with National budget consultations and involved vulnerable groups refer to national budget statement on: www.zimtreasury.co.zw (<http://www.zimtreasury.co.zw>)

IBP comment: As Q125 was answered D, this question must be answered B.

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: d.

Sources: The Ministry of Finance and Economic Development does not use participation mechanisms through which the public can provide input during the formulation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: www.parlzim.gov.zw/component/k2/stakeholder-meetings (<http://www.parlzim.gov.zw/component/k2/stakeholder-meetings>)
<https://zimnews.net/zims-2017-national-budget-consultations> (<https://zimnews.net/zims-2017-national-budget-consultations>)

IBP comment: The lead budget agency of the Executive did not use a public participation mechanism during the budget formulation stage. The links cited by the government reviewer refer to budget consultations run by the Parliament.

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: There is no platform to provide of the participation of the public during the implementation of the budget

Comments: Researcher: no platform exist

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:** The mechanism are not there**Comments:** Researcher: there mechanism are not there**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:** there are no platform to engage the public during the implementation of the budget the executive only presents publication on the performance f the economic but there is no participation of the citizens**Comments:** Researcher: no involvement of citizens during the implementation of the budget**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: MOFED actually engages and respond to issues raised by the public through midyear reviews, statutory instruments and also informs through monthly reports, media and the zimasset clusters reports. There is a standing budget implementation committee which meets twice a month and the minutes are available <http://www.parlzim.gov.zw> (<http://www.parlzim.gov.zw>)

IBP comment: There is no public participation mechanism run by the Ministry of Finance and Economic Development during the budget implementation period, and so this question must be answered D.

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: d.

Sources: no framework for engaging the citizens is available during implementation.

Comments: Researcher: no framework available during implementation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The government will start by placing an advert in the media explaining the purpose and scope of the engagement .

IBP comment: As the Executive did not run public participation mechanisms during budget formulation (see Q125) and budget implementation (see Q128), this question must be answered D.

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: The executive does not provide any written document showing how the inputs of the public would have influenced the process

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: the public is informed of the outcome of their inputs in the formulation of the annual budget through the budget statement.

IBP comment: As Q125 was answered D, this question must be answered D.

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: The mechanisms are not there to allow citizens to engage the executive during the implementation of the 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: b.

Sources: The Ministry of Finance and Economic Development together with the Portfolio Committee on Finance and Economic Development provides a schedule for the consultation of the national budget.

Comments: Researcher: <http://www.parlzim.gov.zw/component/k2/stakeholder-meetings-...>
(<http://www.parlzim.gov.zw/component/k2/stakeholder-meetings-and-public-hearings-2017-national-budget-consultations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: Answer changed to B for cross country consistency. As the guidelines note, if the executive does not use public participation mechanisms during the budget formulation or implementation stages, then this question must be answered B. The timetable linked to in the Comments box is from the Parliament, not the Executive.

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Line ministries do not use participatory mechanisms during the budget formulation or implementation phase.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: A budget call circular is made available which gives directive to line ministries to engage all their relevant stakeholders in formulation of the ministerial budget which feeds into the national budget. Moreover, Macroeconomic Planning and Investment Promotion engage with the public in the process of coming up with the Macroeconomic Framework which informs the national budget.

Researcher response: I disagree with the government's comment. The Ministry of Macroeconomic Planning does not engage with the public on the national budget.

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: a. (100)

Sources: There legislatures hold public gearing and CSOs have participated in these public hearings meetings.

Comments: Researcher: <http://thezimbabwean.co/2016/09/2017-national-budget-consult...> (<http://thezimbabwean.co/2016/09/2017-national-budget-consultations/>) Calendar: <http://www.parlzim.gov.zw/component/k2/stakeholder-meetings-...> (<http://www.parlzim.gov.zw/component/k2/stakeholder-meetings-and-public-hearings-2017-national-budget-consultations>)

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: b. (67)

Sources: The consultation look at least three of the issues highlighted above.

Comments: Researcher: <http://www.parlzim.gov.zw/administration/clerk-of-parliament...> (<http://www.parlzim.gov.zw/administration/clerk-of-parliament/clerk-s-blog/parliament-of-zimbabwe-making-a-difference-in-the-2017-budget-formulation-process>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: the engagement focuses on all the 6 topics <http://www.parlzim.gov.zw> (<http://www.parlzim.gov.zw>)

Researcher response: Deficit and debt levels and public services are in most cases no dealt with during the Parliament's engagement with the public.

IBP comment: Answer choice B maintained.

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: There is no feedback mechanisms to engage the citizens after the public hearings

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: the legislature gives feed back through parliamentarians liaising with their respective constituencies www.zbc.co.zw (<http://www.zbc.co.zw>) www.mashpedia.com/Zimbabwe_broadcasting_Corporation (http://www.mashpedia.com/Zimbabwe_broadcasting_Corporation)

Researcher response: I agree with the Government's comment in principle, but it does not happen in practice.

IBP comment: During the Pre-Budget Seminar, at least one committee's (Committee on Mines and Energy) presentation included a summary of concerns that came out of public consultations. However this reporting does not appear to be consistent or done in any sort of consolidated manner. Answer choice D maintained.

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: n.a

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: There is no formal structure to all the public to contribute their suggestions to include in audit programs

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: there is no feedback mechanism which exists to inform the public on the issues which they would have raised

Comments: Researcher: feedback mechanism are not there

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: the mechanism are there through the online platform and the public can also visit the Office for further issues

Comments: Researcher: the platform is not pone to public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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