

## QUESTIONNAIRE

### STATE BUDGET TRANSPARENCY SURVEY (SBTS) IN NIGERIA

**Please note:** Only information released to the public before 31 September 2022 can be used to respond to this questionnaire

***February 2022***

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## STATE BUDGET TRANSPARENCY SURVEY IN NIGERIA

### Introduction:

The goal of the questionnaire is to examine the transparency of the budget system, so its primary focus is on key budget documents that should be made available to the public, according to international good practice. Section one contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its state's key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, Audited Financial Statement and Audit Report), as well as any state laws regulating the budget process and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 1-5 of the questionnaire.

Table 1: Budget Year of Documents Used in Completing the Questionnaire

Table 2: Key Budget Documents Used: Full Titles, Release Dates and Internet Links

For Table 2 of the questionnaire, researchers should provide each budget document's full title (e.g., a title for the Pre-Budget Statement could be "Proposed 2022-24 State MTEF/FSP or Guidelines for the Preparation of Annual Plan and Budget for 2021/22") and its date of publication (if publicly available). Note that this date is not necessarily the same date that is printed on the document. If the document is not publicly available, please state, "Not Available." More information on the definition of "publicly available documents" can be found in the guidelines for Table 2.

In addition, researchers should record the fiscal year the budget document refers to. Researchers should record information for and assess the most recently released version of the document for the relevant stage of the budget cycle. For example, if the researcher is evaluating the availability and comprehensiveness of the Executive's Budget Proposal, he or she must use the Executive's Budget Proposal for the upcoming budget year or, depending on the budget calendar, the budget just enacted. Therefore, if the executive has not released its proposal for the upcoming year or did not release the proposal within the appropriate timeframe for the recently Enacted Budget, researchers should not then evaluate documents produced during an earlier fiscal year. The same is true for documents related to implementation or audit; researchers must assess those documents that should have been made publicly available for the most recent period that falls within the timeline for the release of documents for each phase (see forthcoming Table 2 and 3 guidelines).

Finally, in completing this table, researchers may like to consult the IBP's Guide to Transparency in Government Budget Reports (<http://internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf>) or the OECD's Best Practices for Budget Transparency (<http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>), which provide a comprehensive and clear description of each budget document and its contents. Researchers have told us during previous rounds of the States Budget Transparency Survey that these references were a significant help to them in identifying and distinguishing between budget documents. In some states, distinguishing between documents can be very difficult, and for the purposes of answering the questions in Sections 2 and 3 of the questionnaire it is very important not to confuse the documents.

# Section One:

## The Availability of Budget Documents

### TABLE 1

#### Budget Year of Documents Used to Complete the Questionnaire

**General Note:** In order to answer questions in Sections 2-5 of the questionnaire, only publicly available documents can be used.

#### Guidelines for Table 1:

*Indicate the budget year of each of the publicly available documents used to complete the questionnaire. If a document is not available to the public, either because it is produced but not publicly released or because it is not produced, please state either "Produced but Not Available to the Public" or "Not Produced," accordingly.*

*To answer all of the questions, refer to the most recently released version of each of the eight key documents, or the most recent phase of the budget process that has occurred.*

#### **When is a budget document considered "Publicly Available"?**

*A budget document is considered publicly available when any and all members of the public can obtain a copy of the document through a request to the public authority that issues the document.*

*For the purposes of the questionnaire, budget documents are classified into the following four categories:*

- 1. Documents not produced*
- 2. Documents produced but only for internal purposes, and not available to the public*
- 3. Documents produced and available to the public, but only upon request from the relevant government office*
- 4. Documents produced and distributed to the public widely and proactively, i.e., individuals have access to the documents without having to request them directly from the executive (e.g., Internet or public library)*

*For purposes of responding to the questions in Sections 2-5, a document should be considered "publicly available" only if category "4" above applies. If "1" or "2" or "3" apply, please state "Produced but Not Available to the Public" or "Not Produced."*

<b>Budget Documents Used in Completing the Questionnaire</b>
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Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.

Budget Documents	Budget Year Used
1. <b>Pre-Budget Statement:</b> a) State Budget Call Circular, b) <i>State Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)</i>	a) b)
2. <b>Executive Budget Proposal (EBP):</b> <i>State Draft Budget Estimates</i>	
3. State <b>Citizens Budget</b>	
4. <b>Enacted Budget / Appropriation Law</b>	
5. <b>In-Year Reports:</b> <i>State Quarterly Budget Implementation Reports,</i>	
6. State <b>Mid-Year Review</b>	
7. <b>Year-End Report:</b> <i>State (Consolidated Budget Performance Report)</i>	
8. State <b>Accountant-General's Report</b> ( <i>State Annual Audited Financial Statement</i> )	
9. State <b>Auditor General's Report</b>	

## TABLE 2

### Key Budget Documents Used: Full Titles, Availability, and Internet URLs/Addresses

#### Guidelines for Table 2:

For all publicly available documents that will be cited in Sections 2-5 of this questionnaire, provide the following information:

1. Full title
2. Date the document was made available to the public (General Note: this is not necessarily the same date indicated on the document itself)
3. How the document is made available to the public (library, upon request, Internet, etc.)
4. Internet URL/address, if applicable

If the document is not publicly available, indicate one of these two answers: "Not Produced" or "Produced but Not Available to the Public," according to what applies.

Budget Document		For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
PreBudget Statement	State Budget Call Circular	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:
	Medium Term Expenditure Framework (MTEF)/Fiscal Strategy Paper (FSP)	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:
State Citizens Budget		1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:
State Draft Budget Estimates		1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:
State Approved Budget Volumes		1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:
State Budget Appropriation Law		1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:
In-Year Reports	State Quarterly Reports	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:
	State Mid-Year Review	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:
	Year-End Report (Consolidated Budget Performance Report.)	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:

<b>Budget Document</b>	For each document, please include: <b>1. Full Title; 2. Date of Release, 3. Internet Link (if the document is available online) or any other availability information, 4. Availability Status.</b>
State Accountant-General's Report (State Annual Audited Financial Statement)	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:
State Auditor General's Report (State Annual Audit Report)	1. Title: 2. Date of Release: 3. Internet Link: 4. Availability:
Relevant Ministries and Departments	

Note the options for Availability: (1) Produced and Publicly Available (PPA); (2) Produced for Internal Use (PIU); (3) Not Produced (NP)

### TABLE 3

## Distribution of Documents Related to the Formulation Phase

#### Guidelines for Table 3:

In Part 1 of this table, there are four options presented in rows A, B, C, and D for describing the status and availability of each of the relevant documents (Pre-Budget Statement, Executive's Budget Proposal, and Citizens Budget). For each document, record either YES, NO, or NA (not applicable) in the cells to indicate whether the statement applies or does not apply to the document.

For budget documents that are produced and distributed to the public (i.e., options C and D were selected in Part 1), complete Part 2 of the table to identify what steps the executive takes to distribute and promote interest in these reports.

Therefore, the bottom part of tables 3 and 4 should only be completed if the response in part 1 of the table was "D" or "C". In this part of the table researchers report on the timeliness of the distribution, how widely documents are distributed, and whether the executive actively promotes the availability of the documents to the media and public.

Table 3. Part 1:					
	Pre-Budget Statement	Executive's Budget Proposal			Citizens Budget*
		Main document	Supporting document 1	Supporting document 2	
A. Not produced, even for internal purposes					

<b>B.</b> Produced for internal purposes but not made available to the public					
<b>C.</b> Produced and made available to the public, but only on request					
<b>D.</b> Produced and Publicly Available Online on the State Website					

*\*The Citizens Budget has been included in the Formulation phase because it can be a simplified version of the Executive's Budget Proposal. In this case it is considered publicly available if it is released at the same time as the Executive's Budget Proposal. However, note that in some states the Citizens Budget is a simplified version of the Enacted Budget rather than the Executive's Budget Proposal. In this case it is considered publicly available if it is released at the same time as the Enacted Budget.*

*Please specify which, if either, case applies to your state in Table 2, as well as in the questions in the Survey that refer to the Citizens Budget (questions 62-63).*

<b>Table 3. Part 2:</b>					
	Pre-Budget Statement	Executive's Budget Proposal			Citizens Budget*
		Main document	Supporting document 1	Supporting document 2	
1. The release date is known at least one month in advance					
2. Advance notification of release is sent to the public (it could also be through the media)					
3. Released to public same day as official release to media					
4. Available on the Internet free of charge					

5. Published in more than one language					
6. News conference is held to discuss release					

**TABLE 4**

### Distribution of Documents Related to Approval, Execution, and Audit Phases

#### Guidelines for Table 4:

In Part 1 of this table, there are four options presented in rows A, B, C, and D for describing the status and availability of each of the relevant documents (Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report). For each document, record either YES, NO, or NA (not applicable) in the cells to indicate whether the statement applies or does not apply to the document.

For budget documents that are produced and distributed to the public (i.e., options C and D were selected in Part 1), complete Part 2 of the table to identify what steps the executive takes to distribute and promote interest in these reports.

Table 4. Part 1:					
	Enacted Budget	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
A. Not produced, even for internal purposes					
B. Produced for internal purposes but not made available to the public					
C. Produced and made available to the public, but only on request					
D. Produced and widely and proactively distributed to the public (for example, public copies in libraries, posted on the Internet)					

#### Table 4. Part 2:

	Enacted Budget	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
1. The release date is known at least one month in advance					
2. Advance notification of release is sent to the public (it could also be through the media)					
3. Released to public same day as official release to media					
4. Available on the Internet free of charge					
5. Published in more than one language					
6. News conference is held to discuss release					

## Section Two:

### The Executive's Budget Proposal(Draft Estimates)

#### General Guidelines:

For each question, four answer choices are provided. Mark the answer choice that best describes the specified budget document or information by placing the appropriate letter (a, b, c, or d) in the column cell to the right of the question. Answer choice "e" corresponds to "Not applicable" and must only be used in exceptional circumstances. In addition, for all "e" answers, a brief explanation must be provided that indicates why the other answer choices (a, b, c, or d) are not applicable, and why another response would be more appropriate.

For those questions intended to evaluate the contents of the eight key budget documents, researchers must use ONLY publicly available budget documents for their answers.

#### General Notes on abbreviations:

BY = budget year (year for which the Executive's Budget Proposal is being drafted)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

### PreBudget Statement (Medium Term Expenditure Framework)

#### State Budget Call Circular and Calendar

<p><b>1. Does the State Ministry, Department or Agency in charge of Budget produce a State Budget Call Circular?</b></p> <p>A. Yes, it is does.  B. No, it is does not or document is not publicly available.  C. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>2. How far in advance of the budget year is the State Budget Call Circular released?</b></p> <p>A. It is released at least five months before the start of the budget year.  B. It is released at least four months before the start of the budget year.  C. It is released at least three months before the start of the budget year.  D. It is made publicly available but released after the State Draft Budget Estimates have been presented to the State House of Assembly, or it is not produced.  E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	

<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>3. Is the State Budget Call Circular made available to the general public?</b></p> <p>A. Yes, it is made available to the general public, in addition to being submitted to all key stakeholders</p> <p>B. No, it is only submitted to key stakeholders including Civil Society groups, Trade Unions, Speaker and Clerk of the State House of Assembly (SHOA) and MDAs only.</p> <p>C. No, it is only submitted to the Speaker and Clerk of the SHOA and MDAs only.</p> <p>D. No, it is only submitted to heads of MDAs only or document is not publicly available</p> <p>E. Not applicable/other (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>4. Does the budget process adhere to a publicly available calendar for preparation and release of the State Draft Budget Estimates?</b></p> <p>A. Yes, a detailed budget calendar is provided to the public and the deadlines are adhered to.</p> <p>B. Yes, the budget calendar is provided and two thirds of the dates are adhered to.</p> <p>C. Yes, the budget calendar is provided and less than two thirds of the dates are adhered to.</p> <p>D. No, a budget calendar is not provided or there is no adherence to a timetable.</p> <p>E. Not applicable /other (please explain).</p>	<b>ANS:</b>
<b>Citation:</b>	

<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 5 and 6:**

Question 6 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- A discussion of expenditure policies and priorities; and
- An estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications — by administrative, economic, and functional classifications. To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

<p><b>5. Does the State prepare Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) in line with the provisions of the Fiscal Responsibility Law (FRL)?</b></p> <p>A. The State prepares an MTEF and FSP regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)</p> <p>B. The State prepares an MTEF and FSP but not regularly (annually) in line with the provisions of the Fiscal Responsibility Law (FRL)</p> <p>C. The State prepares an MTEF but does not prepare FSP in line with the provisions of the Fiscal Responsibility Law (FRL)</p> <p>D. The State does not prepare an MTEF and FSP or document is not publicly available</p> <p>E. Not applicable (please comment)</p>	<p><b>ANS:</b></p>
<b>Citation:</b>	

<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>6. 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.)</b></p> <p>A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.</p> <p>B. Yes, the core information is presented for the government's expenditure policies and priorities.</p> <p>C. Yes, information is presented, but it excludes some core elements.</p> <p>D. No, information related to the government's expenditure policies and priorities is not presented.</p> <p>E. Not applicable/other (please comment).</p>	<b>ANS:</b>
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<b>Citation:</b>
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<b>Comments:</b>
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<b>Independent Review:</b>	
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Government Review:	
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## Executive's Budget Proposal

7. <b>Does the State Ministry, Department or Agency in charge of Budget produce a State Draft Budget Estimates before the start of the fiscal year?</b> A. Yes, it does. B. No, it does not [ <i>Please specify whether the draft budget estimates are produced late, or not produced at all</i> ] or document is not publicly available C. Not applicable/other (please comment).	ANS:
Citation:	
Comments:	
Independent Review:	
Government Review:	

8. <b>How far in advance of the budget year are the State Draft Budget Estimates made publicly available?</b> A. They are made publicly available at least three months before the start of the budget year. B. They are made publicly available at least six weeks, but less than three months before the start of the budget year. C. They are made publicly available less than six weeks before the start of the budget year. D. They are made publicly available after the State Budget Appropriation Law has been passed, or they are not made available at all. E. Not applicable/other (please comment).	ANS:
Citation:	
Comments:	

<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 9:**

<p><b>9. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by Ministries, Departments, or Agencies [MDAs])?</b></p> <p>A. Yes, all expenditures are classified by administrative unit.</p> <p>B. Yes, at least two-thirds of the expenditures are classified by administrative unit (but not all).</p> <p>C. Yes, less than two thirds of the expenditures are classified by administrative unit.</p> <p>D. No, expenditures are not presented by administrative unit or document is not publicly available</p> <p>E. Not applicable/other (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

*Expenditures can be organized according to the following classifications: administrative unit, function, and economic category (a fourth, more detailed, categorization is by individual program). Each of these classification systems has different advantages. For instance, reporting expenditure by administrative unit indicates which government entity (department, ministry, or agency) will be responsible for spending the funds and, ultimately, held accountable for their use – it answers the question “who spends the money?”. To answer “a,” all expenditures covered in the budget would have to be organized by such a classification system*

**Guidelines for Question 10:**

*Functional classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions.*

To answer “a,” all expenditures covered in the budget have to be organized by such a classification system that is consistent with international standards. In contrast, the “c” response would apply if a significant portion of expenditures are not classified according to international standards. For instance, the “c” response would be appropriate if expenditures are presented separately for some of the major functions, such as education and health, but a large residual portion of the total budgeted expenditure is not classified by function. This would make it impossible to identify other functional allocations, such as that for housing or transportation, with precision.

<p><b>10. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by functional classification?</b></p> <p>A. Yes, expenditures are presented by functional classification</p> <p>B. No, expenditures are not presented by functional classification or document is not publicly available</p> <p>C. Not applicable/other (please comment)</p>	ANS:
Citation:	
Comments:	
Independent Review:	
Government Review:	

### Guidelines for Question 11:

Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer “a,” all expenditures covered in the budget have to be organized by such a classification system that is consistent with international standards. In contrast, the “c” response would apply if a significant portion of expenditures are not classified according to international standards. For instance, the “c” response would be appropriate if expenditures are presented separately for some of the major economic purposes, such as wages and benefits, but a large residual portion of the total budgeted expenditure is not classified by function. This would make it impossible to identify other economic allocations, such as that for capital outlay, with precision.

<p><b>11. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for the budget year classified by economic classification?</b></p> <p>A. Yes, expenditures are presented by economic classification</p> <p>B. No, expenditures are not presented by economic classification or document is not publicly available</p> <p>C. Not applicable/other (please comment)</p>	ANS:
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<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 12:**

*There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to refer to any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health’s budget could be broken down into several subgroups, such as “primary health care,” “hospitals,” or “administration.” These subgroups should be considered programs even when they could be, but are not, broken down into smaller, more detailed units.*

<p><b>12. Do the State Draft Budget Estimates or any supporting budget documentation present expenditures for individual programs for the budget year?</b></p> <p>A. Yes, programs accounting for all expenditures are presented.</p> <p>B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.</p> <p>C. Yes, programs accounting for less than two-thirds of expenditures are presented.</p> <p>D. No, expenditures are not presented by program or document is not publicly available</p> <p>E. Not applicable/other (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>13. Do the State Draft Budget Estimates or any supporting budget documentation present the allocation of expenditures by gender, by age, or by senatorial zone or Local Government Area?</b></p> <p>A. Yes, the draft budget presents all four types of information (gender, age, senatorial zone and LGA)  B. Yes, the draft budget presents three of the four types of information  C. Yes, the draft budget presents less than three of the four types of information  D. No, such information is not presented or document is not publicly available  E. Not applicable/other (please comment)</p>	ANS:
Citation:	
Comments:	
Independent Review:	
Government Review:	

<p><b>14. Do the State Draft Budget Estimates or any supporting budget documentation present the individual sources of revenue (internally generated revenues such as turnover tax, VAT, or stamp duties and transfers from the federation account) for the budget year?</b></p> <p>A. Yes, individual sources of revenue accounting for all revenue are presented.  B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenues are presented.  C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented.  D. No, individual sources of revenue are not presented or document is not publicly available  E. Not applicable/other (please comment).</p>	ANS:
Citation:	

<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>15. Do the State Draft Budget Estimates or any other supporting documentation present non-financial data on results (in terms of outputs or outcomes) for at least the budget year?</b></p> <p>A. Yes, non-financial data on results are provided for all programs [within all administrative units or functional totals].</p> <p>B. Yes, non-financial data on results are presented for all administrative units (or functional totals) but not for all programs</p> <p>C. Yes, non-financial data on results are presented for some programs and/or some administrative units (or functional totals)</p> <p>D. No, non-financial data on results are not presented or document is not publicly available</p> <p>E. Not applicable/other (please comment)</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>16. Are performance targets used for the non-financial data on results presented in the State Draft Budget Estimates or any supporting documentation?</b></p> <p>A. Yes, performance targets are used for all non-financial data  B. Yes, performance targets are used for most non-financial data  C. Yes, performance targets are used for some non-financial data  D. No, performance targets are not used or document is not publicly available  E. Not applicable/other (please comment)</p>	ANS:
Citation:	
Comments:	
Independent Review:	
Government Review:	

#### Guidelines for Question 17:

Because the effects of budget decisions affect the parameters of future budgets, it is useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period is generally considered an appropriate horizon for budgeting and planning.

<p><b>17. In the Executive's Budget Proposal or any supporting budget documentation are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</b></p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p>	ANS:
Citation:	
Comments:	
Independent Review:	
Government Review:	

**Guidelines for Question 18:**

There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to refer to any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health’s budget could be broken down into several subgroups, such as “primary health care,” “hospitals,” or “administration.” These subgroups should be considered programs even when they could be, but are not, broken down into smaller, more detailed units.

<p><b>18. In the Executive’s Budget Proposal or any supporting budget documentation is more detail in addition to the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</b></p> <p>A. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</p> <p>B. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</p> <p>C. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</p> <p>D. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Questions 19 and 20:**

Revenues generally are separated into two major categories: tax and non-tax revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some states are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered as either a tax or non-tax revenue depending on the nature of the approach to these contributions.

Questions 19-20 assess the degree to which the individual sources of tax and non-tax revenues are disaggregated in the budget. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is important that estimates for revenues be disaggregated and displayed based on their sources.

<p><b>19. Does the Executive's Budget Proposal or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</b></p> <p>A. All sources of tax revenue are identified individually.</p> <p>B. Sources of tax revenue amounting to at least two-thirds of but not all tax revenues are identified individually.</p> <p>C. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</p> <p>D. No sources of tax revenue are identified individually.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>20. Does the Executive's Budget Proposal or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?</b></p> <p>A. All sources of non-tax revenue are identified individually.</p> <p>B. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenue are identified individually</p> <p>C. Sources of non-tax revenue amounting to less than two-thirds of all non-tax revenue are identified individually.</p> <p>D. No sources of non-tax revenue are identified individually.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	

<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Questions 21 and 22:**

*The level of disaggregation is not considered in this question. As long as the Executive's Budget Proposal presents revenue estimates for at least two years following the budget year in question, an "a" answer is appropriate. However, in question 10, in order to assign an "a" answer, revenue estimates must be reported by individual source for at least two years following the budget year in question.*

<b>21. In the Executive's Budget Proposal or any supporting budget documentation are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</b>	<b>ANS:</b>
A. Yes, multi-year estimates of aggregate revenue are presented. B. No, multi-year estimates of aggregate revenue are not presented. C. Not applicable/other (please comment).	
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>22. In the Executive's Budget Proposal or any supporting budget documentation is more detail in addition to the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</b></p> <p>A. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</p> <p>B. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</p> <p>C. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</p> <p>D. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 23:**

*The budget should reflect the total size of the central government's debt burden at the start of the fiscal year, as well as the amount of additional borrowing that is required to finance the expenditure proposals in the budget that exceed available revenues. By showing the debt estimates both at the beginning and at the end of the year it is possible to have an idea of whether the country will face a deficit or surplus during budget execution, i.e., if it's planning to borrow and how much.*

<p><b>23. Does the Executive's Budget Proposal or any supporting budget documentation present data on the total government debt outstanding for the budget year?</b></p> <p>A. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>B. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented.</p> <p>C. Not applicable/other (please comment).</p>	ANS:
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<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 24:**

*Defining which economic assumptions are “key” may vary from country to country. For example, many if not all countries are affected by changes in the price of oil and other commodities; therefore, in their budget assumptions they should account for the world market prices of those commodities because, whether a country is a buyer or seller, a significant variation in the price of those commodities will affect expenditure or revenue, respectively. In general, the key economic assumptions should include at least estimates of GDP growth, inflation rates, interest rates, and unemployment rates.*

<p><b>24. Does the Executive’s Budget Proposal or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</b></p> <p>A. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (for such factors as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>B. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>C. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>D. No, information related to the macroeconomic forecast is not presented.</p> <p>E. Not applicable/other (please comment).</p>	<p><b>ANS:</b></p> <p>24*</p>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 25:**

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

<p><b>25. Does the Executive’s Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how policy proposals, as distinct from existing policies, affect revenues?</b></p> <p>A. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</p> <p>B. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</p> <p>C. Yes, some information is presented, but it lacks important details.</p> <p>D. No, information on the impact of policy proposals on revenues is not presented.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 26:**

*Donor assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

<p><b>26. Does the Executive's Budget Proposal or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</b></p> <p>A. All sources of donor assistance are identified individually.</p> <p>B. At least two-thirds of, but not all, sources of donor assistance are identified individually.</p> <p>C. Less than two-thirds of sources of donor assistance are identified individually.</p> <p>D. No sources of donor assistance are identified individually.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	
Comments:	
Independent Review:	
Government Review:	

**Guidelines for Question 27:**

*Does the budget highlight policies, both new and existing, that benefit the poorest segments of society? This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance or provision of housing, rather than indirectly, as through a stronger national defense. This information is of particular interest to those seeking to bolster government commitment to anti-poverty efforts.*

<p><b>27. Does the Executive's Budget Proposal or any supporting budget documentation present information on policies (both proposals and existing commitments) that are intended to benefit directly the country's most impoverished populations in at least the budget year?</b></p> <p>A. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>B. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>C. Yes, some information is presented, but it lacks important details.</p> <p>D. No, information on policies intended to alleviate poverty is not presented.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	

<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

## Section Three:

# The Budget Process

**General Note for Section 3:** *The States Budget Transparency Survey Questionnaire 2022 has been revised from the 2020 Questionnaire to include additional questions, which required some re-ordering of existing questions.*

### 1. Executive's Formulation of the Budget

#### Guidelines for Question 28:

*Announcing the date of release of the budget with reasonable advanced notice, is a basic requirement of openness. More advance warning enables legislatures and others monitoring the budget process to prepare for the budget debate. If — and only if — a particular event, such as an election, delayed the most recent release of the budget beyond the usual release time, those completing the questionnaire should use a more normal year as the basis for responding to this question.*

<p><b>28. How far in advance of the release of the budget is the day of its release known?</b></p> <p>A. The release date is set in permanent law.</p> <p>B. The executive announces the release date at least two months in advance.</p> <p>C. The executive announces the release date less than two months, but more than two weeks, in advance.</p> <p>D. The executive announces the release date two weeks or less before the release, or makes no announcement.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	

<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Questions 29 and 30:**

*An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget.*

<p><b>29. 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)?</b></p> <p>A. Yes, a detailed timetable is released to the public.  B. Yes, a timetable is released, but some details are excluded.  C. Yes, a timetable is released, but it lacks important details.  D. No, a timetable is not issued to the public.  E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>30. Does the executive adhere to its timetable for the preparation and release of the budget?</b></p> <p>A. The executive adheres to the dates in its timetable.  B. The executive adheres to most of the key dates in its timetable.  C. The executive has difficulty adhering to most of the dates in its timetable.  D. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.  E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	

<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 31:**

Question 31 examines the executive's practices for consulting with the legislature during the formulation of its budget proposals. The consultations would likely involve discussions on both broad fiscal issues (such as the size of the deficit) and policy priorities (such as allocations to the different sectors).

This question intends to capture the range of differing legislative views the executive seeks when formulating the proposed budget, thus, for the purposes of answering this question, the consultations may be either public or private, and formal or informal. The "a" response is appropriate only if the executive meets with members of minority parties as well as with those from its own party. The "b" response is appropriate if the executive consults with a more select group of key legislators, such as parliamentary leaders or committee chairs and ranking members; this group must include some minority-party legislators. The "c" response would be appropriate if the executive meets informally with only selected legislators of the executive's own party.

<p><b>31. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</b></p> <p>A. Yes, the executive holds extensive consultations with a wide range of legislators.</p> <p>B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</p> <p>C. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</p> <p>D. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</p> <p>E. Not applicable/other (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 32:**

The Pre-Budget Statement reflects the culmination of the strategic planning phase of the budget process, in which the executive broadly aligns its policy goals with the resources available under the budget's fiscal framework. This process establishes the parameters of the budget proposal before detailed program funding decisions are made. The statement also creates appropriate expectations for the budget itself, which is particularly important when the budget submission occurs close to the start of the fiscal year and the time for debate, therefore, is limited.

The OECD states that best practice in this area requires the executive to release its Pre-Budget Statement to the public at least one month prior to submitting its budget proposal to the legislature. Good practice also requires the executive to present the budget proposal to the legislature at least three months prior to the beginning of the fiscal year. This means that in order to receive an "a" answer on the Open Budget Survey, the Pre-Budget Statement must be released at least one month prior to the release of the Executive's Budget Proposal and ideally at least four months prior to the beginning of the fiscal year.

<p><b>32. When does the executive release a Pre-Budget Statement to the public?</b></p> <p>A. The executive releases a Pre-Budget Statement at least four months in advance of the start of the budget year.</p> <p>B. The executive releases a Pre-Budget Statement at least two months (but less than four months) in advance of the start of the budget year.</p> <p>C. The executive releases a Pre-Budget Statement, but it is released less than two months before the start of the budget year.</p> <p>D. The executive does not release a Pre-Budget Statement.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	
Comments:	
Independent Review:	
Government Review:	

### Guidelines for Question 33:

In terms of content, the Pre-Budget Statement should include a statement of the executive's economic and fiscal policy plans for the forthcoming budget year plus those for at least the following two fiscal years. Such a multi-year framework forms the basis upon which the budget numbers are defined in the Pre-Budget Statement. In terms of macroeconomic parameters, a Pre-Budget Statement should present all key economic assumptions, such as the projected rate of GDP growth, the rate of employment and unemployment, the current account, and the inflation and interest rates. It also should highlight at least the aggregate levels of revenue, expenditure, deficit or surplus, and debt for the budget. When this information is presented and extensive explanations are provided, an "a" answer can be selected.

<p><b>33. Does the Pre-Budget Statement describe the government's macroeconomic and fiscal framework?</b></p> <p>A. Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</p> <p>B. Yes, an explanation is presented that highlights key aspects of the fiscal and macroeconomic framework, but some details are excluded.</p> <p>C. Yes, some explanation is presented, but it lacks important details.</p> <p>D. No, an explanation is not presented, or the executive does not release to the public a Pre- Budget Statement.</p> <p>E. Not applicable/other (please comment).</p>	<p>ANS:</p> <p>33*</p>
<p><b>Citation:</b></p>	
<p><b>Comments:</b></p>	
<p><b>Independent Review:</b></p>	
<p><b>Government Review:</b></p>	

**Guidelines for Question 34:**

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals, it should include a discussion of broad policy priorities, particularly on the expenditure side. The discussion could be organized by sector or by administrative unit.*

<p><b>34. Does the Pre-Budget Statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?</b></p> <p>A. Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</p> <p>B. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.</p> <p>C. Yes, some explanation is presented, but it lacks important details.</p> <p>D. No, an explanation is not presented, or the executive does not release to the public a Pre- Budget Statement.</p> <p>E. Not applicable/other (please comment).</p>	<p>ANS:</p> <p>34*</p>
<p><b>Citation:</b></p>	

<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

## 2. Budget Execution Phase

### In-Year Reports

#### Guidelines for Question 35:

Questions 35-47 cover the contents and timeliness of reports issued during the year as the budget is being executed. These reports, which the OECD maintains should be issued on a monthly basis, are referred to here as In-Year Reports. They are intended to show the executive's progress in implementing the budget. To ensure that administrative units (ministries, departments, or agencies) are held accountable for their expenditure, these reports should show actual expenditures by administrative unit. In some states, individual administrative units issue the reports individually, while in other states the information is consolidated into one report, which is typically issued by the Budget Office. Either individual reports or one consolidated report is acceptable for responding to these questions.

<p><b>35. How often does the executive release to the public In-Year Reports on actual expenditure (organized by administrative unit, economic classification, and/or function)?</b></p> <p>A. In-Year Reports on actual expenditure are released at least every month.  B. In-Year Reports on actual expenditure are released at least every quarter.  C. In-Year Reports on actual expenditure are released at least semi-annually.  D. In-Year Reports on actual expenditure are not released.  E. Not applicable/other (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

#### Guidelines for Question 36:

*Ideally, In-Year Reports should provide as much detail as possible on actual expenditures of all individual departments and programs within an administrative unit so as to provide the information needed to thoroughly monitor whether the budget is being implemented as intended in the Enacted Budget.*

<p><b>36. What is the most detail provided in the In-Year Reports on actual expenditures organized by administrative unit?</b></p> <p>A. The In-Year Reports on actual expenditures organized by administrative unit contain program-level detail.</p> <p>B. The In-Year Reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</p> <p>C. The In-Year Reports on actual expenditures organized by administrative unit contain only departmental totals.</p> <p>D. The In-Year Reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than at least departmental totals.</p> <p>E. Not applicable/other (please comment).</p>	<p>ANS:</p> <p>36*</p>
<p><b>Citation:</b></p>	
<p><b>Comments:</b></p>	
<p><b>Independent Review:</b></p>	
<p><b>Government Review:</b></p>	

### Guidelines for Questions 37-38.

*Questions 37-38 parallel the previous questions but address revenues rather than expenditures. These revenue questions focus on individual sources of revenues (such as income taxes, VAT, etc.)*

<p><b>37. How often does the executive release to the public In-Year Reports on actual revenue collections by source of revenue?</b></p> <p>A. In-Year Reports on actual revenue collections by source of revenue are released at least every month.</p> <p>B. In-Year Reports on actual revenue collections are released at least every quarter.</p> <p>C. In-Year Reports on actual revenue collections are released at least semi-annually.</p> <p>D. In-Year Reports on actual revenue collections by source of revenue are not released.</p> <p>E. Not applicable/other (please comment).</p>	<p>ANS:</p>
<p><b>Citation:</b></p>	

<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>38. What share of revenue is covered by the In-Year Reports on actual revenue collections?</b></p> <p>A. In-Year Reports cover the actual revenue collections of all sources of revenue.</p> <p>B. In-Year Reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</p> <p>C. In-Year Reports cover actual revenue collections of less than two-thirds of revenue sources.</p> <p>D. In-Year Reports on actual revenue collections are not released to the public.</p> <p>E. Not applicable/other (please comment).</p>	<p><b>ANS:</b></p> <p>38*</p>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

## Mid-Year Review

<p><b>39. For In-Year Reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the reports are released (e.g., are quarterly reports released less than four weeks after the end of the quarter)?</b></p> <p>A. Reports are released one month or less after the end of the period.</p> <p>B. Reports are released two months or less (but more than one month) after the end of the period.</p> <p>C. Reports are released more than two months after the end of the period.</p> <p>D. In-year Reports are not released.</p> <p>E. Not applicable/other (please comment).</p>	<p><b>ANS:</b></p>
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<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

### Guidelines for Question 40:

Questions 40-42 cover the Mid-Year Review, which provides a more detailed explanation of the state of the budget six months into the budget year than that in the regular In-Year Reports. In order to ensure that programs are being implemented effectively and to identify any emerging problems, it is necessary to conduct a comprehensive review of the implementation of the budget's execution six months into the budget year. In addition to covering expenditures and revenues, the Mid-Year Review should also examine year-to-date performance relative to targets set in the budget, and such issues as cost increases due to inflation or unexpected events should also be identified and appropriate counter-measures proposed. The public release of a Mid-Year Review is intended to promote accountability and sound management.

It is important to distinguish a Mid-Year Review from an In-Year Report issued at six months into the budget year. An In-Year Report issued at six months should not substitute for a Mid-Year Review, and researchers should mark "d" for all questions related to the Mid-Year Review if it is not issued in their country. An In-Year Report typically records actual expenditure and revenue to-date but does not include a discussion of how these trends will affect the estimates of full-year expenditure or some of the other detailed analysis of budget execution that is typically found in a Mid-Year Review. The Mid-Year Review should offer updated projections of expenditures and revenues for the full fiscal year. Revised estimates in the Mid-Year Review should reflect both economic and technical changes as well as new policy proposals, including the reallocation of funds between administrative units, with a comprehensive explanation for any estimate adjustments. Similarly, the Mid-Year Review should include a revised economic forecast for the full fiscal year, taking into account actual economic performance to date and new projections for the remainder of the year.

<p><b>40. Does the executive release to the public a Mid-Year Review of the budget that discusses the changes in economic outlook since the budget was enacted?</b></p> <p>A. Yes, the Mid-Year Review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</p> <p>B. Yes, the Mid-Year Review includes a discussion of the economy, but it lacks some details.</p> <p>C. Yes, the Mid-Year Review includes a discussion of the economy, but it lacks important details.</p> <p>D. No, the Mid-Year Review does not include a discussion of the economy, or the executive does not release a Mid-Year Review of the budget.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	
Comments:	
Independent Review:	
Government Review:	

<p><b>41. What is the most detail provided in the Mid-Year Review for expenditures?</b></p> <p>A. The Mid-Year Review includes program-level detail for expenditures.</p> <p>B. The Mid-Year Review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</p> <p>C. The Mid-Year Review includes only departmental totals (or functional totals).</p> <p>D. The Mid-Year Review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a Mid-Year Review of the budget.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	
Comments:	

Independent Review:	
Government Review:	

<p><b>42. Does the executive release to the public a Mid-Year Review of the budget that includes updated revenue estimates for the budget year underway?</b></p> <p>A. Yes, the Mid-Year Review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</p> <p>B. Yes, the Mid-Year Review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</p> <p>C. Yes, the Mid-Year Review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</p> <p>D. No, the Mid-Year Review does not include updated revenue estimates for the budget year, or the executive does not release a Mid-Year Review of the budget.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	
Comments:	
Independent Review:	
Government Review:	

## Year-End Reporting

### Guidelines for Questions 43-47:

Questions 43 cover the executive's Year-End Reports, which are key accountability documents. In many states, the executive issues one Year-End Report that consolidates information on the expenditures of administrative units, revenue collections, and debt. In some states, individual administrative units issue their own Year-End Reports. Similarly, Year-End Reports may be stand-alone documents or may be included in larger documents, such as the Executive's Budget Proposal. The form of the report is less important than its content.

The OECD recommends that a Year-End Report be released to the public within six months of the end of the fiscal year. The reports should cover all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and actual outcomes for expenditure, revenue, debt, macroeconomic assumptions. These reports also should include non financial performance information.

<p><b>43. How long after the end of the budget year does the executive release to the public a Year-End Report that discusses the budget's actual outcome for the year?</b></p> <p>A. The Year-End Report is released six months or less after the end of the fiscal year.</p> <p>B. The Year-End Report is released 12 months or less (but more than six months) after the end of the fiscal year.</p> <p>C. The Year-End Report is released more than 12 months after the end of the fiscal year.</p> <p>D. The executive does not release a Year-End Report.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
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<p><b>44. In the Year-End Report have the data on the actual outcomes been audited?</b></p> <p>A. Yes, all data on actual outcomes have been audited.</p> <p>B. At least two-thirds, but not all, of the data on actual outcomes have been audited.</p> <p>C. Less than two-thirds of the data on actual outcomes have been audited.</p> <p>D. None of the data on actual outcomes has been audited, or a Year-End Report is not released.</p> <p>E. Not applicable/other (please comment)</p>	ANS:  44*
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>45. Does the Year-End Report explain the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</b></p> <p>A. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</p> <p>B. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</p> <p>C. Yes, some explanation is presented, but it lacks important details.</p> <p>D. No, an explanation is not presented, or a Year-End Report is not released.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
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<p><b>46. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the Year-End Report?</b></p> <p>A. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</p> <p>B. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</p> <p>C. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</p> <p>D. No explanation of the differences is provided, or a Year-End Report is not released.</p> <p>E. Not applicable/other (please comment).</p>	ANS: 46*
<b>Citation:</b>	

<b>Comments:</b>	
<b>Independent Review:</b>	
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<p>47. <b>Does the Year-End Report explain the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</b></p> <p>A. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</p> <p>B. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</p> <p>C. Yes, some explanation is presented, but it lacks important details.</p> <p>D. No, an explanation is not presented, or a Year-End Report is not released.</p> <p>E. Not applicable/other (please comment).</p>	<p>ANS:</p> <p>47*</p>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

### 3. Audit Phase and the AuditorGeneral

#### Guidelines for Questions 48 and 49:

Question 48 and those that follow explore practices associated with the AuditorGeneral's Office. Questions 48, 49, 50, and 51 cover the annual attestation audit of the final accounts that the AuditorGeneral performs at the end of the year. These audits are sometimes known as "certification of the government accounts." The Lima Declaration of Guidelines on Auditing Precepts (Chapter VI, Section 16 (1)) clearly states that the auditor's annual attestation report should be published and be available to the public. (The Lima Declaration is available on the Internet at [http://www.intosai.org/en/portal/documents/intosai/general/lima\\_declaration/](http://www.intosai.org/en/portal/documents/intosai/general/lima_declaration/)). According to OECD

best practices, the AuditorGeneral should complete these audits within six months of the end of the budget year for administrative units (that is, ministries, departments, or agencies). In order to be considered publicly available by States Budget Transparency Survey methodology, the Audit Report must be released within two years of the end of the fiscal year in question.

Questions 48-49 look at the timeliness of the annual Audit Report. In some states, such audits are produced only with substantial time lags, which significantly lessens the usefulness of the reports.

<p><b>48. How long after the end of the fiscal year are the final annual expenditures of national departments audited and the results of the audits (except for secret programs) released to the public?</b></p> <p>A. Final audited accounts are released to the public six months or less after the end of the fiscal year.</p> <p>B. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</p> <p>C. Final audit accounts are released more than 12 months, but within 24 months, of the end of the fiscal year.</p> <p>D. Final audited accounts are not completed within 24 months after the end of the fiscal year, or they are not released to the public.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
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<p><b>49. Two years after the end of a fiscal year, what percentage of annual expenditures has been audited and included in (except for secret programs) the Audit Report(s) released to the public?</b></p> <p>A. All expenditures have been audited and the Audit Report(s) released to the public.</p> <p>B. Expenditures representing at least two-thirds of, but not all, expenditure have been audited and the Audit Report(s) released to the public.</p> <p>C. Expenditures representing less than two-thirds of expenditure has been audited and the Audit Report(s) released to the public.</p> <p>D. No expenditures have been audited, the reports have not been released to the public or were released more than 24 months after the end of the fiscal year.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	

<b>Comments:</b>	
<b>Independent Review:</b>	
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**Guidelines for Question 50:**

*This question asks whether the annual attestation Audit Report includes an executive summary. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

<p><b>50. Does the annual Audit Report(s) that is released to the public include an executive summary?</b></p> <p>A. The annual Audit Report(s) includes one or more executive summaries summarizing the report's content.</p> <p>B. No, the Audit Report(s) does not include an executive summary, or such reports are not released to the public, or were released more than 24 months after the end of the fiscal year.</p> <p>C. Not applicable/other (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 51:**

*This question covers the manner in which the head or senior members of the AuditorGeneral's office may be removed from office. (For the purposes of answering this question, a procedure, such as a criminal proceeding, meets the test of answer "a." That is, the executive may initiate a criminal proceeding, but the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal of the head of the Audit from office.) The Lima Declaration of Guidelines on Auditing Precepts lays out a number of best practices relating to AGs, including other with measures intended to guarantee the office's independence from the executive. It is available on the Internet at [http://www.intosai.org/en/portal/documents/intosai/general/limaundmexikodeclaration/lima\\_declaration/](http://www.intosai.org/en/portal/documents/intosai/general/limaundmexikodeclaration/lima_declaration/)*

<p><b>51. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the state audit can be removed from office?</b></p> <p>A. Yes, the head of the State Audit may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.</p> <p>B. No, the executive may remove the head of the state Audit without the final consent of the judiciary or legislature.</p> <p>C. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
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### Guidelines for Question 52:

The question intends to explore the scope of the AuditorGeneral's investigative powers in law, rather than what it might chose to audit in practice. Therefore, it is asking whether the AuditorGeneral has legal mandate to undertake other types of audits in addition to its annual attestation audits.

Annual attestation audits are intended to evaluate the legality and regularity of the government's financial management and accounting. However, AuditorGenerals also may wish to undertake other types of audits. These can include audits that are triggered by reports of irregularities in a specific program, or those relating to procurement or privatization. In some states, the AuditorGeneral's legal mandate does not permit it to audit joint ventures or other public-private arrangements, which limits its ability to audit revenues or publicly guaranteed debt. In yet other states, the AuditorGeneral may not be able to undertake audits other than financial audits. For example, it may not be allowed to conduct performance or value-for-money audits, which are intended to examine the performance, economy, efficiency, and effectiveness of public administration. Performance audits can cover not only specific financial operations but also the full range of government activity, including both organizational and administrative systems.

**General Note:** Answers "c" or "d" should be chosen if the AuditorGeneral is in anyway restricted in law from auditing the above. The answer "c" or "d" should also be chosen if the AuditorGeneral does not have the legal mandate to review arrangements involving oil-saving or stabilization funds, other types of special or extra-budgetary funds, or the ability to audit the parties to commercial projects involving the private sector.

In some cases, the AuditorGeneral retains private accounting firms to undertake audits of state-owned commercial enterprises or private firms involved in joint ventures with the state. The answer "c" or "d" must be chosen if retaining such firms is under the control of the executive, rather than that of the AuditorGeneral.

Consultation with the Lima Declaration may be useful in answering this question as its provisions serve to define the appropriate scope of an AuditorGeneral's legal mandate and jurisdiction. It is available on the Internet at [http://www.intosai.org/en/portal/documents/intosai/general/limaundmexikodeclaration/lima\\_declaration/](http://www.intosai.org/en/portal/documents/intosai/general/limaundmexikodeclaration/lima_declaration/).

<p><b>52. Beyond the established year-end attestation audits, does the AuditorGeneral (AG) have the discretion in law to undertake those audits it may wish to?</b></p> <p>A. The AG has full discretion to decide which audits it wishes to undertake.</p> <p>B. The AG has significant discretion, but faces some limitations.</p> <p>C. The AG has some discretion, but faces considerable limitations.</p> <p>D. The AG has no discretion to decide which audits it wishes to undertake.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<p><b>Citation:</b></p>	
<p><b>Comments:</b></p>	
<p><b>Independent Review:</b></p>	
<p><b>Government Review:</b></p>	

### Guidelines for Question 49:

Another measure of the independence from the executive needed to ensure objectivity in auditing of government budgets is the extent to which the budget of the AuditorGeneral is determined by those other than the executive, and whether it has adequate resources to fulfill its mandate.

<p><b>53. Who determines the budget of the AuditorGeneral?</b></p> <p>A. The budget of the AG is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the AG needs to fulfill its mandate.</p> <p>B. The budget of the AG is determined by the executive, and the funding level is broadly consistent with the resources the AG needs to fulfill its mandate.</p> <p>C. The budget of the AG is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the AG needs to fulfill its mandate.</p> <p>D. The budget of the AG is determined by the executive, but the funding level is not consistent with the resources the AG needs to fulfill its mandate.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
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**Guidelines for Question 54:**

*The ultimate purposes of audits are to verify that the budget was executed in a manner consistent with existing law and to hold the government accountable for this execution and improve it in the future. The extent to which audits achieve the latter depends on whether there is adequate and timely follow up on the AGs recommendations stemming from its audits.*

<p><b>54. 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?</b></p> <p>A. Yes, the executive reports publicly on what steps it has taken to address audit findings.</p> <p>B. Yes, the executive reports publicly on most audit findings.</p> <p>C. Yes, the executive reports publicly on some audit findings.</p> <p>D. No, the executive does not report on steps it has taken to address audit findings.</p> <p>E. Not applicable/other (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

## Section Four:

### The Strength of the Legislature

**General Note for Section 4:** *The States Budget Transparency Survey Questionnaire 2022 has been revised from the 2020 Questionnaire to modify existing questions and include additional questions, which required some re-ordering of existing questions.*

**Guidelines for Question 55:**

*In order for the legislature to provide adequate review of the Executive's Budget Proposal prior to enactment and to fulfill its oversight role, it must have the ability to analyze the budget itself or have access to independent research capacity for such analyses.*

<p><b>55. Does the legislature have internal capacity to conduct budget analyses or access to independent research capacity for such analyses?</b></p> <p>A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.</p> <p>B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.</p> <p>C. No, there is no specialized office attached to the legislature, but there is an external research body which can perform budget analyses.</p> <p>D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.</p> <p>E. Not applicable/other (please comment).</p>	<p><b>ANS:</b></p>
<p><b>Citation:</b></p>	
<p><b>Comments:</b></p>	
<p><b>Independent Review:</b></p>	
<p><b>Government Review:</b></p>	

**Guidelines for Question 56:**

*Prior to discussing the Executive's Budget Proposal for the coming year, the legislature should be provided with an opportunity to review the government's primary budget priorities, parameters, and proposals for forthcoming fiscal years, especially those related to the next year's annual budget strategy and main aggregates.*

*A number of states conduct a pre-budget debate in the legislature about six months before the start of the upcoming budget year (BY, i.e., the year for which the budget is drafted). There are two main purposes for these hearings: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its*

annual and medium-term budget strategy and policy priorities; and 2) to establish “hard” multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

<p><b>56. Does the legislature formally debate the overall budget policy prior to the tabling of the Executive’s Budget Proposal?</b></p> <p>A. Yes, there is a formal pre-budget policy debate in the legislature prior to the tabling of the Executive’s Budget Proposal, and there are mechanisms in place to make sure that proposed changes that result from the debate are incorporated into the budget proposal.</p> <p>B. Yes, there is a formal pre-budget policy debate in the legislature prior to the tabling of the Executive’s Budget Proposal, but the executive is not obliged to make any changes in proposed policies as a result of the debate.</p> <p>C. There is no formal pre-budget policy debate, but legislators discuss specific policies in committee sessions prior to the introduction of the Executive’s Budget Proposal.</p> <p>D. There is no formal discussion of the overall budget policy, neither before nor following the tabling of the Executive’s Budget Proposal.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	
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Independent Review:	
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### Guidelines for Question 57:

The OECD notes that the Executive’s Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature to review it properly, or at least three months prior to the start of the fiscal year. For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response.

<p><b>57. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?</b></p> <p>A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.</p> <p>B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.</p> <p>C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.</p> <p>D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<p><b>Citation:</b></p>	
<p><b>Comments:</b></p>	
<p><b>Independent Review:</b></p>	
<p><b>Government Review:</b></p>	

**Guidelines for Question 58:**

*This question covers the legislature's power to amend – as opposed to simply accept or reject – the budget proposal presented by the executive. (Note that this question is about legal authority rather than actions the legislature takes in practice.) The legislature's powers to amend the budget can vary substantially across states. The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including changing the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must be approved by the executive. In these cases, the legislature is essentially able to only approve or reject the budget as a whole.*

<p><b>58. Does the legislature have the authority in law to amend the Executive's Budget Proposal?</b></p> <p>A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.</p> <p>B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.</p> <p>C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.</p> <p>D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
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**Guidelines for Question 59:**

*This question assesses the level of detail related to expenditures that is provided in the Enacted Budget. Detailed information can bolster the ability of the legislature to hold the executive accountable for achieving the priorities implicit in the budget.*

<p><b>59. What is the highest level of detail provided for appropriations (expenditure budget) in the Enacted Budget approved by the legislature?</b></p> <p>A. The Enacted Budget includes program-level detail.</p> <p>B. The Enacted Budget includes information on administrative units and some additional details (for instance, sub-department totals or major programs).</p> <p>C. The Enacted Budget includes details only for administrative units.</p> <p>D. The Enacted Budget includes less information than that for administrative units (same as departmental totals, but maybe clearer) or the Enacted Budget is not released to the public.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	

<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

### Guidelines for Questions 60 and 61:

*In some states, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget (a practice also known as virement). Question 60 asks about shifts between administrative units (ministries, departments, or agencies), although in some states the rules for reallocating funds may focus on smaller units, such as programs or departmental offices. These rules typically correspond to the level of detail provided in the Enacted Budget adopted by the legislature. Question 61 asks about such individual line item shifts. The conditions under which the executive may exercise its discretion under virement should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*Answer "d" if legislative approval for shifts is not required, or if the executive is authorized in law to shift expenditures in amounts considered so excessive as to undermine accountability. Please note in the comment section the amount of funds that the executive is allowed to shift without seeking the approval of the legislature. The definition of "significantly large" may be subject to debate, but, given that a substantial amount of total expenditure is non discretionary in the short term, an amount of allowable shifts that is above 3 percent of total budgeted expenditures should be considered as undermining accountability.*

*As a best practice, there should be clear rules in law or regulation regarding virement, and the executive should be required to seek approval from the legislature before making any adjustments to funding levels (response "a" for question 56). Answer "b" if the executive is required to notify the legislature of funding adjustments in advance, in order for the legislature to have an opportunity to reject or modify such adjustments before they take effect. This represents a lesser constraint on executive power because in the first case, the proposed changes in funding for administrative units could only take effect following approval by the legislature; in the second case, they would take effect unless the legislature takes action to block or modify the proposal.*

*Budgets across states vary in the level of detail they present, in other words in "the lowest level at which the appropriations are legally binding." Note that in some states, the line item in the budget is for the administrative unit and in others it is for the departmental total. However, in some cases there may be even more disaggregated items, which would not necessarily correspond to an entire departmental total. Question 61 focuses on shifts between such individual line items.*

*Irrespective of whether the legislature approves appropriations by ministry/ agency, program, function, or economic category, the executive may be required to seek legislative approval for changes in: 1) every budget line item; 2) most budget line items; or 3) only a few relatively large categories of appropriations. For question 61, options "a," "b," and "c" refer to the different levels of restriction on executive virement for any of the three types of changes described above. Option "d" must be selected if no legislative approval is needed for any line item shifts.*

<p><b>60. Is the executive required by law or regulation to seek input from the legislature when it shifts funds between administrative units that receive explicit funding through the annual budget?</b></p> <p>A. Yes, the executive must seek ex ante approval from the legislature before shifting funds between administrative units.</p> <p>B. Yes, the executive must give prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment within a predetermined timeframe, beyond which the shift of funds occurs without legislative approval.</p> <p>C. Yes, the executive must seek legislative ex post approval, after the shift of funds has been implemented.</p> <p>D. No, the executive can shift funds between administrative units without seeking input from the legislature, or the amount of funds it can shift without legislative approval under the law is significantly large enough as to undermine public scrutiny and accountability (please describe arrangements below).</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
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### Guidelines for Questions 61:

Note the difference between answers "a," "b," and "c."

The "a" response is appropriate if the executive is required to obtain legislative approval for shifting funds between each and every budget lines. The "b" response would be appropriate if the executive is required to obtain legislative approval for most shifts between budget lines, but there are legal provisions (for example in a Public Finance Act or an Organic Budget Law) that delegate power to the government, i.e., either the minister of finance, the president, or cabinet to decide on the extent to which spending ministries can shift funds within detailed budget categories. The answer "c" must be selected if prior legislative approval is required only for shifts between a few large categories of appropriations, e.g. total salaries, non-salary current spending (excluding interest payments), or capital expenditures, but the legislature must be given an opportunity to block or modify other proposed adjustments outside these categories within a predetermined timeframe, beyond which the shift of funds occurs without approval.

<p><b>61. Is the executive required seek input from the legislature when it shifts funds between line items (except when the amounts are below a certain minimal level specified in law or regulation)?</b></p> <p>A. The executive is required to obtain legislative approval for every shift of funds between budget lines.</p> <p>B. The executive is required to obtain legislative approval for most shifts between budget lines, but there are legal provisions that delegate power to the government to decide on the extent to which spending ministries can shift funds within the detailed budget.</p> <p>C. Only shifts between a few large categories of appropriations require prior legislative approval, but the legislature is given the opportunity to block or modify other proposed adjustments that do not require prior approval.</p> <p>D. The executive can shift funds between line items without any restrictions.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
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### Guidelines for Question 62:

Good practice requires the legislature to be informed of revenues or expenditures that are not included in the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral- dependent states, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure the legislature is notified and has the opportunity, and authority, to approve or reject any proposed use of these “new” funds. If such rules were not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to be spent at the executive’s discretion, with no legislative control.

Response “a” applies if the executive is required by law to seek legislative approval for any additional revenue that is collected during budget execution and was not included in the approved budget, and does so in practice. Option “b” applies if the executive is required by law to spend the excess revenue for a particular purpose, for example, to use it to reduce debt, and does so in practice. In the unlikely event that a state does not have a law requiring legislative approval before spending additional revenue but does so in practice, option “b” applies as well. Option “c” should be selected if the executive is required by law to seek legislative approval to spend the additional revenue, but in practice this does not happen. This option should also be selected in the unlikely event in which no legal requirement is in place, but the executive reports on how it spent the additional revenue ex-post, e.g., in the Year-End Report. Option “d” applies if there are no laws or regulations in place that prevent the executive from spending unanticipated revenue at its own discretion.

<p><b>62. What legal or regulatory restrictions are in place on the executive's discretion to spend excess revenue that may become available during the budget execution period?</b></p> <p>A. When actual revenues are higher than projected in the Enacted Budget, the executive is required by law or regulation to submit a supplementary budget to the legislature for approval prior to spending the funds.</p> <p>B. When actual revenues are higher than projected in the Enacted Budget, the executive has been authorized by the legislature to spend them only on specified items (e.g., to reduce the public debt).</p> <p>C. When actual revenues are higher than projected in the Enacted Budget, the executive is required by law or regulations to secure legislative approval to spend the funds, but in practice it uses various means to bypass this requirement (e.g., through an off-budget fund).</p> <p>D. When actual revenues are higher than projected in the Enacted Budget, there are no legal or regulatory restrictions on the executive's use of the funds.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 63:**

*The ability of the legislature to oversee the executive's management of public resources depends not only on its authority to amend and approve the budget but also on its authority to review and approve or reject supplemental budget requests. This authority carries the most weight when the executive must have legislative approval for supplemental budgets prior to any expenditures above the level in the Enacted Budget.*

<p><b>63. When does the legislature typically approve supplemental budgets?</b></p> <p>A. Supplemental budgets are approved before the funds are expended.</p> <p>B. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</p> <p>C. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	

<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Questions 64 and 65:**

A key constitutional role of the legislature in almost all states is to oversee the government's management of public resources. Questions 64 and 65 assess the ability of the legislature to review and act on the findings and recommendations in audit reports of the government's budget execution.

<p><b>64. Does a committee of the legislature view and scrutinize the audit reports?</b></p> <p>A. Yes, all audit reports are scrutinized.</p> <p>B. Yes, most audit reports are scrutinized.</p> <p>C. Yes, some audit reports are scrutinized.</p> <p>D. No, audit reports are not scrutinized.</p> <p>E. Not applicable/other (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>65. Does either the state auditor general or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</b></p> <p>A. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</p> <p>B. Yes, a report is released, covering key audit recommendations, but some details are excluded.</p> <p>C. Yes, a report is released, but it lacks important details.</p> <p>D. No, a report is not produced, or it is prepared for internal purposes only (please specify).</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

## Section Five:

# Citizens Budgets and Public Engagement in the Budget Process

**General Note for Section 5:** *The Subnational Budget Transparency Survey Questionnaire 2022 has been revised from the 2020 Questionnaire to modify existing questions and include additional ones, which required some reordering of existing questions.*

## The Citizens Budget

### Guidelines for Question 66:

*A Citizens Budget can take many forms, but its distinguishing feature is that it is designed to reach and be understood by as large a segment of the population as possible. In order to comply with emerging good practice, a Citizens Budget should include all of the following six elements: 1) revenue information; 2) expenditure information, in particular it should identify the priority policies on which the money will be spent; 3) sector specific information and information on the existence of targeted programs for addressing critical challenges (for example,*

a program to reduce maternal mortality), including the distinction between new and existing ones; 4) a description of the budget process; 5) clear contact information for citizens who want to know more about the budget; and 6) economic assumptions upon which the budget figures are based.

A minimum number of these topics will need to be covered in order to get a "c" (2/6), a "b" (4/6), or an "a" (all 6). If the Citizens Budget is not released or does not contain at least one of these six elements, response "d" must be selected.

<p><b>66. What is the most detail provided by the Citizens Budget?</b></p> <p>A. The Citizens Budget includes information on all the following six topics: 1) budget process, 2) revenue collection, 3) priority spending and allocations, 4) sector specific information and targeted programs, 5) contact information for follow up by citizens; and 6) economic assumptions.</p> <p>B. The Citizens Budget includes information on at least four of the six topics described above.</p> <p>C. The Citizens Budget includes information on at least two of the six topics described above.</p> <p>D. The Citizens Budget is not sufficiently detailed (it includes at most one of the six topics described above), or a Citizens Budget is not published (non-existent).</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	
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Independent Review:	
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### Guidelines for Question 67:

Citizens Budgets should be made available to a variety of audiences: therefore, paper versions and Internet posting of a document might not be sufficient. Option "a" should be selected for this question if the executive is using different combinations of creative media tools (three or more) that aim at reaching the majority of the population, including those who otherwise would not have access to such a document or information, and enabling them to learn about the Citizens Budget and its content. Dissemination would also be pursued at the very local level, so that the coverage is both geographical and by population group (e.g., women, elderly, high income, low income, urban, rural, etc). Option "b" is the appropriate answer if significant dissemination efforts are made through a combination of two means of communication, for instance, posting the Citizens Budget on the executive's official website and distributing printed copies of such a document. Option "c" would be for cases in which the Citizens Budget is disseminated by using only one means, i.e., a document posted on the executive's official website, a radio program, the distribution of printed copies.

<p><b>67. How is the Citizens Budget disseminated to the public?</b></p> <p>A. 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.).</p> <p>B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.</p> <p>C. A Citizens Budget is disseminated only by using one means.</p> <p>D. A Citizens Budget is not published.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>68. Are Citizens Budgets published throughout the budget process?</b></p> <p>A. Citizens Budgets are published at each of the four stages of the budget process (budget formulation, enactment, execution, and audit).</p> <p>B. Citizens Budgets are published for at least two of the four stages of the budget process.</p> <p>C. Citizens Budgets are published for at least one stage of the budget process.</p> <p>D. A Citizens Budget is not published.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

**Guidelines for Question 69:**

A very preliminary step that precedes the release of a Citizens Budget is the provision of a glossary with clearly presented, detailed definitions of the budget terms used in the document.

<p><b>69. Does the executive make available to the public accessible, nontechnical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</b></p> <p>A. Yes, clear and detailed definitions of budget terms are provided.          B. Yes, definitions are provided, but some details are excluded.          C. Yes, some definitions are provided, but it lacks important details.          D. No, definitions are not provided.          E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

## Public Engagement in the Budget Process

### Executive: Public Engagement During Budget Formulation and Execution

**Guidelines for Question 70:**

Legal frameworks provide the strongest guarantee that individuals and communities can participate in the budget formulation and execution processes implemented by the executive. They also can enable sustained public engagement processes and prevent them from being applied arbitrarily in certain periods and withdrawn in others at the executive's discretion.

Note the distinction between "a" and "b" responses. If the executive is required by a law, regulation, or formal procedural obligations to engage with the public during both budget formulation and execution phases, the "a" response should be selected. If the executive is required by a law, regulation, or formal policy to engage with the public during either the budget formulation phase or the budget execution phase, the "b" response should be selected.

Note the distinction between "c" and "d" responses. Response "c" applies if there are no formal requirements for the executive to engage with the public during the process, but nonetheless the executive does engage with the public during some stage of the budget process. Option "d" applies if there are no formal requirements for the executive to engage with the public during the budget process, and in practice the executive does not engage with the public in any of the stages of the budget process.

<p><b>70. Is the executive formally required to engage with the public during the budget process?</b></p> <p>A. Yes, a law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the budget formulation and the budget execution processes.</p> <p>B. Yes, a law, a regulation, or a formal procedural obligation requires the executive to engage with the public during one of either the budget formulation or the budget execution processes but not both.</p> <p>C. No, no formal requirement exists requiring the executive to engage with the public during either the budget formulation or execution processes, but informal procedures exist to enable the public to engage with the budget formulation or execution processes.</p> <p>D. No, no formal requirement exists and the executive does not engage with the public during the budget process.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<p><b>Citation:</b></p>	
<p><b>Comments:</b></p>	
<p><b>Independent Review:</b></p>	
<p><b>Government Review:</b></p>	

### Guidelines for Question 71:

Every time the executive implements a public consultation mechanism, it should clearly disclose to the public, with due advance notice, the purpose of such consultations. Establishing the purpose will guide decisions about who to involve, how to select participants, what activities they will be involved in, what information will be shared or collected, and how the executive will use the collected information, thereby managing the public's expectations. Example of "purposes" may include the following (individual executive agencies may identify other purposes):

- identifying services and service levels that meet the public's preferences;
- improving efficiency and effectiveness and reducing wastage and corruption in the delivery of government services;
- establishing long-term strategies to provide for a fiscally sustainable future; or
- ensuring that capital investment decisions, such as the location of infrastructure elements, are informed by public input.

Answer "a" should be selected if the executive provides adequate notice of its proposed consultations and makes adequate information available in advance so that the public can engage in an informed and prepared manner. A "b" answer applies if the government provides some level of notifications but, while provided in a timely manner, the notifications either do not provide adequate information or they are provided for some but not all public engagement processes. If the executive does not provide this information to the public in all instances or does not provide it in a timely manner, a "c" answer should be selected.

<p><b>71. Does the executive clearly, and in a timely manner, articulate its purpose for engaging the public during the budget formulation and execution processes?</b></p> <p>A. Yes, the executive clearly identifies what it hopes to achieve from its public engagement mechanisms during the budget process and publicizes this information well in advance of each public engagement.</p> <p>B. Yes, the executive identifies what it hopes to achieve from each of its public engagement mechanisms and publicizes this information well in advance of each public engagement, but some of the stated objectives are vague; or the executive identifies what it hopes to achieve from some but not all of its public engagement mechanisms and publicizes this information well in advance of the public engagement.</p> <p>C. Yes, the executive identifies and publicizes what it hopes to achieve from some of its public engagement mechanisms, but this information is not provided to the public in a timely manner prior to the engagement process.</p> <p>D. No, the executive does not identify the purposes for engaging the public during the budget process, or the executive does not engage with the public during the budget process.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
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### Guidelines for Question 72:

*The executive and its agencies may solicit information for general purposes, such as strategic planning, or may solicit targeted input on specific projects, plans, or initiatives.*

*Unless there is a compelling reason to target only certain segments of the public, public engagement approaches should allow and encourage broad-based engagement.*

*Examples of mechanisms used by governments for soliciting public input include:*

- *surveys, either in person or via mail, phone, or Internet;*
- *focus groups;*
- *interviews;*
- *comment (or point of service) cards;*
- *technical inputs from specialized members of the public or of organized civil society; and*
- *public meetings, such as public hearings, "Town Hall" meetings, and community vision sessions.*

*In cases when limited time and resources are a constraint or the executive is unable to engage with all members of the public, public engagement can be limited to specific segments of the public so long as those segments are identified transparently and without discrimination. For example, one method is to create standing lists of individuals and civil society organizations interested in a variety of different budget issues in order to contact these*

individuals and organizations when their issue(s) arise. Those parties interested in being included on such standing lists should receive clear and timely information on how they can join the lists, and there should be no discrimination or exclusions in compiling such lists.

Another possible mechanism is to create standing advisory groups on a variety of specific topics. Such advisory groups should include civil society members that operate in different parts of the state and not just organizations based in the capital city. The members of these advisory groups would be required to reach out to those individuals and organizations engaged on these topics to identify their positions, in order to represent their concerns to the advisory group and the executive.

Response “a” should be selected if the executive has created adequate and appropriate mechanisms for public engagement that are accessible and widely publicized in practice to a majority of citizens (or those in specific demographic groups as appropriate for various consultation opportunities). This may require different government agencies to create their own mechanisms for public engagement in order to make these opportunities widely accessible to different segments of the public.

Response “b” should be selected if practical and well-designed mechanisms for public engagement are established but are either not accessible or not widely publicized to a majority of citizens (or to the targeted demographic groups).

<p><b>72. Has the executive established practical and accessible mechanisms to identify the public’s perspective on budget priorities?</b></p> <ul style="list-style-type: none"> <li>A. Yes, the executive has established appropriate mechanisms to identify the public’s perspective on budget priorities, and these mechanisms are accessible in practice to a majority of the public.</li> <li>B. Yes, the executive has established appropriate mechanisms to identify the public’s perspective on budget priorities, but these mechanisms are accessible in practice only to some but not to a majority of the public.</li> <li>C. Yes, the executive has established some mechanisms to identify the public’s perspective on budget priorities, but these mechanisms are not effective or practical or are not accessible in practice to a majority of the public.</li> <li>D. No, the executive has not established any mechanisms to identify the public’s perspective on budget priorities.</li> <li>E. Not applicable/other (please comment).</li> </ul>	<p><b>ANS:</b></p>
<p><b>Citation:</b></p>	
<p><b>Comments:</b></p>	
<p><b>Independent Review:</b></p>	
<p><b>Government Review:</b></p>	

Response “c” should be selected if the executive has created some forms of public engagement but they are not sufficiently well designed to be meaningful or accessible to the public (or to the targeted demographic groups). Typically this is when the executive has made only a token effort at public engagement with poorly designed and inaccessible engagement mechanisms.

**Guidelines for Question 73:**

See Guidelines for Question 72, but rather than referring to the budget formulation phase, this question applies to budget execution. The mechanisms for public engagement in the formulation phase might change for execution, but the requirement for them to be adequate and effective remains valid.

<p><b>73. Has the executive established practical and accessible mechanisms to identify the public's perspective on budget execution?</b></p> <p>A. Yes, the executive has established appropriate mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible in practice to a majority of the public.</p> <p>B. Yes, the executive has established appropriate mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible in practice to some but not to a majority of the public.</p> <p>C. Yes, the executive has established some mechanisms to identify the public's perspective on budget execution, but these mechanisms are not effective or practical or are not accessible in practice to the public.</p> <p>D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<p><b>Citation:</b></p>	
<p><b>Comments:</b></p>	
<p><b>Independent Review:</b></p>	
<p><b>Government Review:</b></p>	

#### Guidelines for Question 74:

People who engage with the executive on determining the annual budget and in budget execution processes want to know what was done with their input and whether they affected the final budget decisions or contributed to stronger policies and better service delivery. It is only when the executive provides such feedback that it becomes accountable and responsive to the public. Therefore, the executive should systematically collect, maintain, monitor, and evaluate information gained from public involvement activities. The executive should also maintain contact information for individuals and groups that want to be involved in specific budget issues, and it should use multiple communication mechanisms to ensure that those that want to be involved are notified of opportunities to engage in and decisions regarding these issues.

The executive should explain to those who participated in its public engagement mechanisms, and to the broader public, how this engagement has informed budget plans and execution. It also should gather feedback on the public's perception of how successful these processes and their outcomes have been. This type of engagement is particularly important for those members of the public who put effort into participating. There may be certain legitimate situations in which the executive may choose to withhold the identity of a person providing inputs on the budget, for instance, if the safety of the person is of concern (e.g., such situations may arise over corruption complaints).

An answer "a" should be selected for question 69 if the executive issues extensive, detailed reports on the inputs it received from the public and how it used this input to develop its budget plans and improve budget execution.

The answer "b" should be selected if such reports are issued on either budget planning or budget execution consultations but not both. A "c" answer should be selected if the reports are vague and do not clearly identify what inputs were received and how these inputs were used by the executive.

<p><b>74. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?</b></p> <p>A. Yes, the executive issues extensive, detailed reports on the inputs and comments it received from the public and how it used this information to develop its budget plans and improve budget execution.</p> <p>B. Yes, the executive issues extensive, detailed reports on the inputs and comments it received from the public and how it used this information either to develop its budget plans or improve budget execution but not both.</p> <p>C. Yes, the executive issues only limited reports that provide inadequate feedback on how it has used inputs from the public to develop its budget plans or to improve budget execution.</p> <p>D. No, the executive does not issue reports on the inputs it received from the public through public consultations, or it does not engage with the public during the budget process.</p> <p>E. Not applicable/other (please comment)</p>	ANS:
Citation:	
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## Legislature: Public Engagement During Budget Enactment

### Guidelines for Questions 75-78:

Questions 75-78 examine the legislature's practices regarding legislative hearings on various aspects of the budget. The questions focus on committee hearings because they typically are more substantive than debates that involve the entire legislature. Hearings may be considered public if members of the press and public are free to attend them, or if the hearings are broadcast in a medium that is easily accessible to the majority of the population, such as radio or television. Please mark the "d" response for these questions if hearings are held but do not meet either of these two conditions.

Members of the public who are invited to testify at such hearings could include any individual, organization, or association independent of state government.

Members of the public can include private citizens; academics and representatives of public or private research institutes (if the research they produce is substantially free of government control or interference); and representatives of civil society organizations, community-based organizations, trade unions, churches or religious organizations, or other types of associations.

<p><b>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</b></p> <p>A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</p> <p>B. Yes, public hearings are held in which testimony is heard from the executive branch and some constituencies.</p> <p>C. Yes, public hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</p> <p>D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	
Comments:	
Independent Review:	
Government Review:	

<p><b>76. Do legislative committees hold public hearings on the individual budgets of state government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?</b></p> <p>A. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</p> <p>B. Yes, public hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</p> <p>C. Yes, a limited number of public hearings are held in which testimony from the executive branch is heard.</p> <p>D. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	
Comments:	

<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of state government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?</b></p> <p><b>A.</b> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</p> <p><b>B.</b> Yes, public hearings are held, covering key administrative units, in which testimony from the public is heard.</p> <p><b>C.</b> Yes, a limited number of public hearings are held in which testimony from the public is heard.</p> <p><b>D.</b> No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</p> <p><b>E.</b> Not applicable/other (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</b></p> <p><b>A.</b> Yes, the committees release very informative reports, which include all written and spoken testimony presented at the hearings.</p> <p><b>B.</b> Yes, the committees release reports, but some details are excluded.</p> <p><b>C.</b> Yes, the committees release reports, but they are not very informative.</p> <p><b>D.</b> No, the committees do not release reports, or do not hold public hearings.</p> <p><b>E.</b> Not applicable/other (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	

<b>Independent Review:</b>	
<b>Government Review:</b>	

## AuditorGeneral: Public Engagement During Audit

### Guidelines for Question 79:

When deciding its audit agenda, the AuditorGeneral (AG) may undertake audits on a sample of agencies, projects, and programs in the state; and such selection could be based on complaints and suggestions from members of the public. To receive such suggestions, the AG may create formal mechanisms, such as setting up a website, hotline, or office (or assigning staff to liaise with the public).

In addition to seeking public input to determine its audit agenda, the AG may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Response "a" should be selected if practicably accessible and widely publicized mechanisms are in place to enable the public to both help determine the audit agenda and participate in formal audit investigations. Response "b" should be selected if such mechanisms exist in practice, but only either to enable members of the public to help determining the audit agenda or to participate in the audit investigations (i.e., the public does not have the opportunity to do both). Response "c" should be selected if such mechanisms exist but are not accessible to a majority of the public.

<p><b>79. Does the AuditorGeneral (AG) maintain formal mechanisms through which the public can participate in the audit process?</b></p> <p>A. Yes, the AG has established accessible mechanisms for public engagement through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited) and can participate in audit investigations (as respondents, witnesses, etc.).</p> <p>B. Yes, the AG has established accessible mechanisms for public engagement through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited) or can participate in audit investigations (as respondents, witnesses, etc.), but the AG has not established mechanisms that enable the public to participate in both processes.</p> <p>C. Yes, the AG has established some mechanisms for public engagement through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited) and/or participate in audit investigations (as respondents, witnesses, etc.), but these mechanisms are not accessible in practice to a majority of the public.</p> <p>D. No, the AG does not maintain any formal mechanisms of communication with the public.</p> <p>E. Not applicable.</p>	<p>ANS:</p>
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**Guidelines for Question 80:**

Merely publishing audit reports does not ensure that the findings from these reports will be properly understood by the public or will even come to the public’s attention. To help ensure that the public becomes aware of its audit findings, the AuditorGeneral (AG) could create mechanisms to conduct regular outreach to specific individuals and civil society organizations about audit findings. Examples could include:

- creating a public information office;
- developing a media strategy to cover audit findings;
- organizing town hall meetings and other public hearings on audit findings; or
- issuing simple summaries of audit reports (the audit equivalent of Citizens Budgets) that can be easily understood by citizens (extra points for publishing these summaries in multiple languages used in the state).

<b>80. Does the AG maintain any communication with the public regarding its audit reports beyond simply making these reports publicly available?</b>	<b>ANS:</b>
<p>A. Yes, in addition to publishing audit reports, the AG maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).</p> <p>B. No, the AG does not maintain any formal mechanisms of communication with the public beyond publishing audit reports.</p> <p>C. Not applicable/other (please comment).</p>	
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	

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**Guidelines for Question 81:**

*This question is very similar to question 69 in that it seeks to determine the level to which the auditor-general (AG) provides the public with information on the input into the audit process provided by the public and on whether, and how, that input influenced audits or the audit process. For further guidance on answering this question, please refer to the guidelines for question 69.*

<p><b>81. Does the AuditorGeneral (AG) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in audit reports?</b></p> <p>A. Yes, the AG issues extensive, detailed reports on the inputs it received from the public through public consultations and provides feedback on how the AG has used these inputs to develop its audit program or its audit reports.</p> <p>B. Yes, the AG issues reports on the inputs it received from the public through public consultations and provides limited feedback on how the AG has used these inputs to develop its audit program or its audit reports.</p> <p>C. Yes, the AG issues reports on the inputs it received from the public through public consultations, but these reports provide no feedback on how the AG has used these inputs to develop its audit program or its audit reports.</p> <p>D. No, the AG does not issue reports on the inputs it received from the public through public consultations or provide any feedback on how the AG has used these inputs to develop its audit program or its audit reports.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
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<b>Government Review:</b>	

**Public Procurement**

<p><b>82. Is there a Public Procurement Law (PPL) regulating the procurement process in the state?</b></p> <p>A. Yes, there is a Public Procurement Law that is publicly available.</p> <p>B. There is no Public Procurement Law, but there is an established process regulating procurement, and that is publicly available.</p> <p>C. There is a legal framework or an established process regulating procurement, but that is not available to the public.</p> <p>D. No, there is no legal framework or process regulating procurement or document is not publicly available</p> <p>E. Not applicable (please comment).</p>	<p>ANS:</p>
<p><b>Citation:</b></p>	
<p><b>Comments:</b></p>	
<p><b>Independent Review:</b></p>	
<p><b>Government Review:</b></p>	

<p><b>83. Does the state have a Public Procurement Bureau/Office that implement the PPL in regulating public procurement in the state?</b></p> <p>A. Yes, there is a Public Procurement Bureau/Office that implement the PPL in regulating public procurement</p> <p>B. No, there is no Public Procurement Bureau/Office but the state has a Due Process Office (DPO) that implement the PPL in regulating public procurement</p> <p>C. The State uses the Tenders Board for all public procurement</p> <p>D. The State has no Public Procurement Bureau/Office, Due Process Office or Tenders Board</p> <p>E. Not applicable (please comment).</p>	<p>ANS:</p>
<p><b>Citation:</b></p>	
<p><b>Comments:</b></p>	
<p><b>Independent Review:</b></p>	

<b>Government Review:</b>	
<p><b>84. Has the State inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representatives as members</b></p> <p>A. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with both Private sector and Civil Society Representative as members</p> <p>B. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with only one member from either Private sector or Civil Society as members</p> <p>C. Yes, the State has inaugurated a Public Procurement Council in line with the provision of the PPL with no representation from either Private sector or Civil Society as members</p> <p>D. No, the State has not inaugurated a Public Procurement Council in line with the provision of the PPL</p> <p>E. Not applicable (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>85. If there is a Public Procurement Bureau/Office or State Tenders Board, how does the State publish contracts guidance documentation (including at least: instructions, application forms, requirements, and evaluation criteria.)?</b></p> <p>A. The Public Procurement Bureau/Office or the State Tenders Board publishes contracts information through multiple means (including: online portals, official gazette, radio announcements, billboards), and publishes <i>all</i> guidance documentation</p> <p>B. The Public Procurement Bureau/Office or the State Tenders Board uses only one publication method, but publishes <i>all</i> guidance documentation.</p> <p>C. The Public Procurement Bureau/Office or the State Tenders Board directly contacts the contractors, and does not make all guidance documentation available to everyone in a single place.</p> <p>D. The Public Procurement Bureau/Office or the State Tenders Board does not publish available contracts.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

<p><b>86. Does the state make available to the public from a single source (for example a Public Procurement Bureau/Office or the State Tenders Board) that launch announcements of open public procurement tenders by its Ministries, Departments and Agencies (MDAs)?</b></p> <p>A. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on all public tenders.</p> <p>B. Yes, there is a Public Procurement Bureau/Office or the State Tenders Board that provides information on public tenders, but a minority of tenders is separately published by MDAs.</p> <p>C. No, there is no Public Procurement Bureau/Office or the State Tenders Board, but information on individual tenders can be accessed from the procuring MDAs</p> <p>D. No information of public tenders is available within the state.</p> <p>E. Not applicable (please comment).</p>	ANS:
<b>Citation:</b>	

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<p><b>87. How regularly do MDAs in the state invite CSOs and other stakeholders' representatives during bid openings?</b></p> <p>A. The MDAs in the state invite CSOs and other stakeholders' representatives always during bid openings</p> <p>B. The MDAs in the state invite CSOs and other stakeholders' representatives often during bid openings</p> <p>C. The MDAs in the state rarely invite CSOs and other stakeholders' representatives rarely during bid openings</p> <p>D. The MDAs in the state do not invite CSOs and other stakeholders' representatives during bid openings</p> <p>E. Not applicable (please comment)</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
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<p><b>88. Is the justification for awarding the contract to the selected contractor published?</b></p> <p>A. Yes, the justification for awarding the contract to the selected contractor is published.</p> <p>B. No, the justification for awarding the contract to the selected contractor is not published.</p> <p>C. Not applicable (please comment).</p>	<b>ANS:</b>
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<b>Citation:</b>	
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<p><b>89. Is there an external procurement complaints review body?</b></p> <p>A. Yes, there is an external procurement complaints review body; individuals know how to submit complaints; and the review body works well</p> <p>B. Yes, there is an external procurement complaints review body; individuals how to submit complaints; but the review body does not work well.</p> <p>C. Yes, there is an external procurement complaints review body, but not it is not clear to all individuals how to submit a complaint; and the review body does not work well.</p> <p>D. No, there is no external procurement complaints review body.</p> <p>E. Not applicable (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
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<p><b>90. Is there an Alternative Dispute Resolution (ADR) mechanism related to procurement bid documents and contract award decisions publicly available?</b></p> <p>A. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; and the mechanism works well.</p> <p>B. Yes, there is an Alternative Dispute Resolution (ADR) mechanism; individuals know how to use it; but the alternative resolution mechanism does <i>not</i> work well</p> <p>C. Yes, there is an Alternative Dispute Resolution (ADR) mechanism, but: individual generally do <i>not</i> know how it works and the mechanism does <i>not</i> work well.</p> <p>D. No, there is no Alternative Dispute Resolution (ADR) mechanism</p> <p>E. Not applicable (please comment).</p>	ANS:
Citation:	
Comments:	
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<p><b>91. Does the state executive publish information on awarded contracts for community projects on a regular basis?</b></p> <p>A. The state publishes: 1) a list of all awarded contracts, 2) the amount of payment made to each contractor, and 3) the corresponding percentage of payment made to each contractor (out of the total amount).</p> <p>B. The state publishes: 1) a list of all awarded contracts and 2) the amount of payment made to each contractor.</p> <p>C. The state only publishes a list of awarded contracts.</p> <p>D. The state does not publish any information on contracts for community projects.</p> <p>E. Not applicable/other (please comment).</p>	ANS:
Citation:	
Comments:	

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<p><b>92. Is there a State Fiscal Responsibility Law?</b></p> <p>A. Yes, there is a State Fiscal Responsibility Law.</p> <p>B. No, there is no State Fiscal Responsibility Law or document is not publicly available</p> <p>C. Not applicable (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
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<b>Government Review:</b>	

<p><b>93. Are there any specific legal provisions ensuring the public availability of budget documents?</b></p> <p>A. Yes, there are specific provisions ensuring the publication of budget documents in the State Organic Public Finance Management (PFM) Law or other legal provisions.</p> <p>B. No, there are no specific provisions ensuring the publication of budget documents.</p> <p>C. Not applicable (please comment).</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	

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<p>94. Does the State have a Modern Audit Law?</p> <p>A. Yes, the State Audit Law is less than 5 years old  B. Yes, the State Audit law is less than 10 years old  C. Yes, the State Audit law is more than 10 years but less than 20 years  D. No, the state Audit law is more than 20 years or there is no such law.  E. Not applicable (please comment)</p>	<b>ANS:</b>
<b>Citation:</b>	
<b>Comments:</b>	
<b>Independent Review:</b>	
<b>Government Review:</b>	

ATTACHMENTS: