

Overview



Transparency:

19 /100

(Open Budget Index score)



Public Participation:

24 /100



Budget Oversight:

56 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

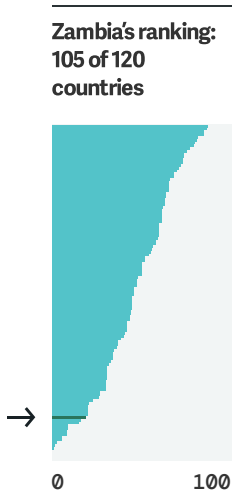
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

Transparency

This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Zambia has a transparency score of **19** (out of 100).

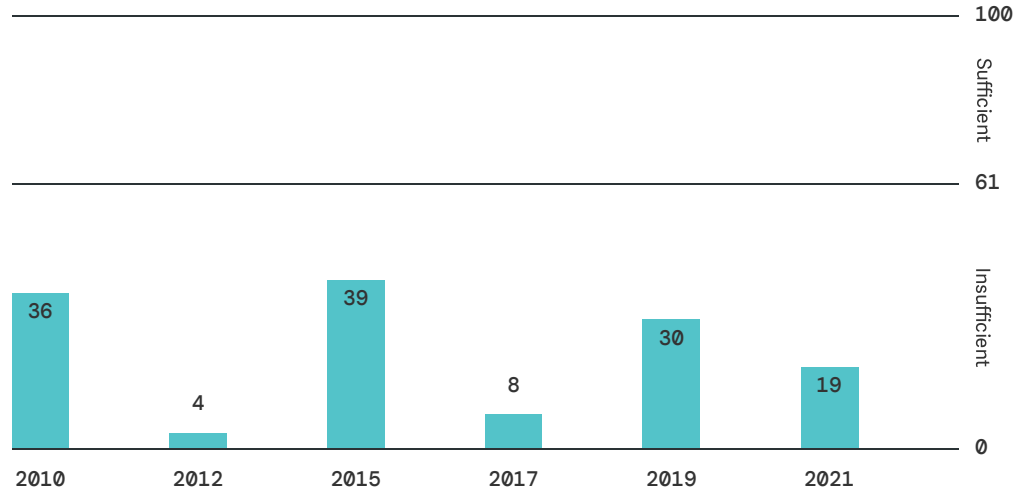
Transparency in Zambia compared to others



Global Average	45
South Africa	86
Zimbabwe	59
Mozambique	45
Namibia	42
Botswana	34
Eswatini	31
Angola	30
Lesotho	26
Malawi	20
Zambia	19

0 Insufficient 61 Sufficient 100

How has the transparency score for Zambia changed over time?



Public availability of budget documents in Zambia

KEY

- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- ⊘ Not Produced

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	●	⊘	●	⊘	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	⊘	⊘	●	●	⊘	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	⊘	⊘	●	⊘	⊘
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

How comprehensive is the content of the key budget documents that Zambia makes available to the public?

KEY	
●	61-100 / 100
●	41-60 / 100
●	1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	Internal Use
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	14
Enacted Budget	The budget that has been approved by the legislature.	2020	33
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2021	Hard Copy
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2020	Internal Use
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	40
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2019	76

Zambia's transparency score of **19** in the OBS 2021 is substantially lower than its score in 2019.

What changed in OBS 2021?

Zambia has decreased the availability of budget information by:

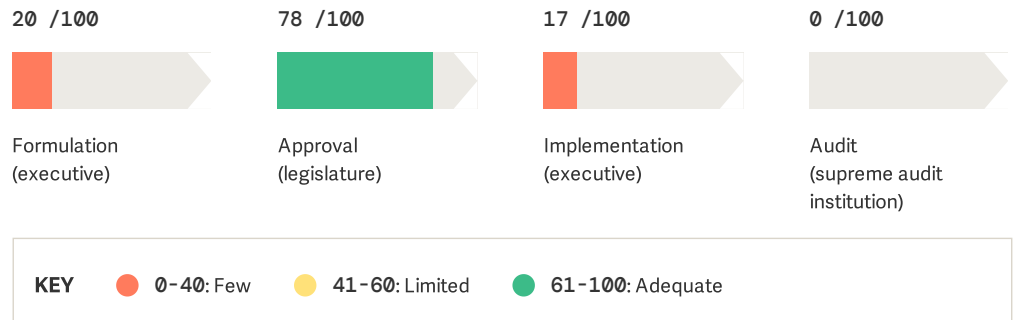
- Producing the In-Year Reports for internal use only. Although the government did publish two In-Year Reports in 2020, only one was published in a timely manner. The two other quarterly reports that should have been published online in 2020 were not made available on the Ministry of Finance website.
- Reducing the information provided in the Executive's Budget Proposal. Since the Yellow Book was only produced in hard copy this round of the survey, it was not considered publicly available, and the EBP therefore lacks detail on expenditures (such as expenditures presented by administrative, economic and program classification); the macroeconomic forecast for the budget year; transfers to public corporations; donor assistance; and more.

Recommendations

Zambia should prioritize the following actions to improve budget transparency:

- Publish the Pre-Budget Statement, Citizens Budget and In-Year Reports online in a timely manner.
- Produce and publish the Mid-Year Review online in a timely manner.
- Publish the Yellow Book, which is part of the Executive's Budget Proposal, online in a timely manner. This document was produced by the Ministry of Finance but not published online.
- Include in the Year-End Report detailed actual outcomes for expenditures, comparisons between borrowing estimates and actual outcomes and comparisons between planned nonfinancial outcomes and actual outcomes.
- Improve the comprehensiveness of the Enacted Budget.

Extent of opportunities for public participation in the budget process



Recommendations

Zambia's Ministry of Finance has established pre-budget deliberations during budget formulation and public consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Expand mechanisms during budget implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Zambia's National Assembly has established submissions related to the approval of the annual budget. This is by invitation of the National Assembly. Zambia's National Assembly should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Zambia's Office of the Auditor General should prioritize the following actions to improve public participation in the budget process:

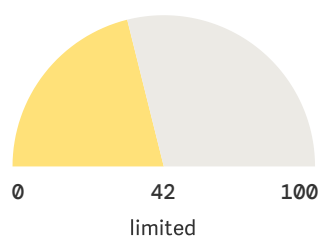
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

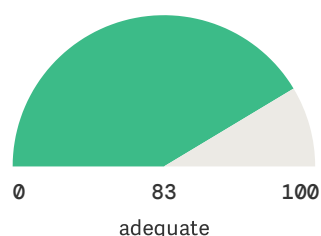
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Zambia, together, provide limited oversight during the budget process, with a composite oversight score of **56** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Zambia's National Assembly provides weak oversight during the planning stage of the budget cycle and limited oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.

- The Expanded Budget Committee, which examines the budget proposal and draws from the expertise of select external stakeholders and the Parliamentary Budget Office, often publishes their reports late. This committee should publish their reports on the examination of the budget online in a timely manner.
- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units or spends any unanticipated revenue during the budget year.

To strengthen independence and improve audit oversight by the Zambia Office of the Auditor General, the following actions are recommended:

- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).

The emerging practice of establishing independent fiscal institutions

Zambia's independent fiscal institution (IFI) is the Parliamentary Budget Office. Its independence is not set in law, and it reports to the legislature.

The indicators on IFIs are not scored in the Open Budget Survey.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Zambia by a representative of the Ministry of Finance.