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# **CITIZENS PARTICIPATION IN NATIONAL PLANNING AND BUDGETING PROCESS – AN ANALYSIS OF GAPS IN THE NATIONAL PLANNING BUDGETING ACT OF 2020 AND ITS IMPLEMENTATIONS**

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## ABSTRACT

For any government, a national budget is one of the most crucial instruments of economic policy for managing the macroeconomy and allocating resources. However, for the national budget to be more effective, efficient and more importantly responsive to the needs of the citizens; most experts and stakeholders advocate for a participatory and inclusive national budget making process. This policy brief, therefore, discusses citizen and NSAs participation in the national planning and budgeting process in Zambia by looking at the gaps in NPBA 2020 as well as reviewing the level of inclusivity of the planning and budgeting process in Zambia. The policy brief also highlights some of the opportunities and spaces for citizens, CSOs and other NSAs participation in the national budget making process.

# LIST OF ACCRONYMS

<b>8NDP</b>	Eighth National Development Plan
<b>ABB</b>	Activity Based Budgeting
<b>CSOs</b>	Civil Society Organisations
<b>CBOs</b>	Community Based Organisations
<b>DDCCs</b>	District Development Coordinating Committees
<b>FBOs</b>	Faith Based Organisations
<b>MPSAs</b>	Ministries, Provinces and other government Spending Agencies
<b>MTEF</b>	Medium Term Expenditure Framework
<b>NDCCs</b>	National Development Coordinating Committees
<b>NPBA</b>	National Planning and Budgeting Act
<b>NSAs</b>	Non-State Actors
<b>OBB</b>	Output Based Budgeting
<b>PDCCs</b>	Provincial Development Coordinating Committees
<b>SAGs</b>	Sector Advisory Groups
<b>WDCs</b>	Ward Development Committees

# EXECUTIVE SUMMARY

National participatory budget process are critical in modern public finance management practice to enhance inclusivity, fiscal transparency and accountability, improve service delivery and fiscal efficiency as well as strengthen democracy and governance. Nevertheless, it requires careful consideration and enabling structures that provide accessible and inclusive spaces for meaningful participation for non-state actors and general citizenry. One of those key enablers is an appropriate legal and policy framework which basically defines a bottom-up national planning and budgeting mechanism and process. It is against this background that the Zambian government legislated the National Planning and Budgeting Act in 2020. The Act aims at strengthening accountability, oversight and participation mechanisms in national planning and budgeting for non-state actors and citizens, with an aim of improving the quality of lives for citizens.

This policy brief, however established that the implementation of the National Planning and Budgeting Act has been slow due to lack of adequate funds for the Ministry of Finance and other MPSAs to undertake inclusive consultation processes; below highlighted teething problems and gaps as well as delays in the releasing of the appropriate Government circular and statement to operationalize the Act fully. Government has also not adequately popularized the Act to clearly highlighting opportunities and/or spaces for citizens participation in national planning and budgeting process.

As indicated the policy brief establishes the following **gaps** in the Act which hinder and/or compromise effective participation of non-state actors and citizens in national planning and budgeting process.

1. Omission of the Ward Development Committees in the national planning and budgeting process
2. Nomination of representatives of NSAs in coordinating development committees by either the Minister responsible for Planning and Finance and/or Minister responsible for the province and not selected and/or nominated among themselves
3. There is no timeframe attached to the submission of the mid-year budget performance report
4. Ambiguity on the Public consultation on green paper, approval of Medium-term Budget Plan and the issuance of the Budget Call Circular
5. Ambiguity in the national planning and budgeting process and electoral process

Accordingly, the policy briefs make the following **recommendations**.

1. Government must urgently review and amend the Act to address the gaps highlighted above. This must be done in consultation with citizens, CSOs and other relevant stakeholders. If they remain unresolved the above identified gaps have the potential to compromise the quality of citizens and other NSAs' participation in the national planning and budgeting process.

2. Government must work with CSOs and other relevant stakeholders to popularise the Act and raise awareness about the opportunities and spaces for citizens participation in the national planning and budgeting process as provided for by the Act.
3. Government should enhance the flow of information regarding the national planning and budgeting process as provided for in the Act especially during the national planning and budgeting initial stages.
4. Government must ensure the full operationalization of sector advisory groups while ensuring consistence in their meetings and operations.
5. Government must work to ensure the full operationalization and/or implementation of the Act with adequate funds to support all relevant national planning and budgeting process including consultations process at the lowest possible level such as Ward level.

## CONCLUSION

The enactment of the national planning and budgeting law in Zambia is the foundation for inclusivity and participation in the national planning and budgeting processes at all levels. The law provides for legal and systematic opportunities and spaces for citizens and various NSAs such as CSOs, FBOs, and CBOs to participate in the national planning and budgeting process. However, the implementation of the Act has been slow due to gaps as well as lack of adequate funds to support full implementation of the same. On the other hand, citizens and other NSAs especially in rural areas have not fully appreciated the spaces and opportunities in the Act due to among others lack knowledge on the opportunities and spaces provided in the Act. There is, therefore, need to urgently address the teething problems from both the supply and demand side to effectively leverage the potential of The National Planning and Budgeting Act in promoting and/or enhancing citizens and other NSAs participation the National Planning and Budgeting Act.



# INTRODUCTION

The national budget is a primary management tool of government, it is a logical place to focus efforts on to improve development outcomes. It is also essential to the sustainability of government programs in any given country. The Budget reflects the choices the government has made to realize the country's social and economic agenda. It is a fundamental tool in the implementation of public policy and a more telling indicator of the priority accorded to fighting poverty and developing the nation. It also outlines how government revenue will be raised and apportioned among the various ministries and quasigovernment agencies present for their selected priorities. National Budgets have also the potential to reduce barriers that people face and promote socioeconomic equality. The budget is critical in influencing the distribution of income by imposing taxes on the rich and spending more on the welfare of the poor especially in developing and unequal countries. In Zambia, the national budget is characterized by poor allocations, wrong prioritization, abuse, and mismanagement, posing a tremendous challenge for the efficiency and effectiveness in public service delivery especially in social sectors as indicated in the successive annual Auditor General reports. This is largely attributed to little or lack of effective participation of key stakeholders like Civil Society Organizations (CSOs), citizens and legislature in the national budgeting process.

## NATIONAL PLANNING AND BUDGETING AND CITIZEN PARTICIPATION

Public participation is essential to the promotion of democratic governance, the rule of law, social inclusion and economic development, including the fulfillment of human rights. Citizen participation in shaping and implementing public policies is regarded as a critical ingredient of participatory democracy. Citizen participation in the national socioeconomic governance process does not only consolidate the democratic tenets but also provides for citizen centered and/or driven public service provision.

Consequently, the participation of citizens in the national budgeting process has been underscored as an important aspect in development. The national budget intersects with all aspects of governance reform, fiscal policy, administrative reform, anticorruption efforts, service delivery, and social policy, among others. The budget, therefore, provides a tangible focal point for discussions of community priorities and government effectiveness. Adequate citizen participation in the budgeting and planning processes is important in facilitating progress of the nation at all fronts, namely political, economic, social and environmental. The national budgeting symbolizes an explicit agreement between people and their government; where private/citizens resources are exchanged for the provision of public services and benefits that fulfil national priorities and objectives.

Empirical evidence indicates that consultative budgeting initiatives can directly contribute to improved governance outcomes by opening a key planning and management tool to public participation and oversight. Clearly, there is an important relationship between civic engagement, fiscal transparency as well as effective and efficient allocation and utilization of public resources. Regardless of whether efforts are focused on public involvement in planning,

drafting, or implementing the budget, international experience demonstrates positive outcomes related to efficiency and responsiveness of public services provision. Nevertheless, national budgeting process in Zambia is still considered as an exclusive domain for technocrats, economists, elites and few urban based stakeholders, CSOs and citizens. This is confirmed by Zambia's persistence below insufficient Open Budget Survey<sup>1</sup> score and/or ranking on both budget transparency and public participation in the national budget making process. For example, the 2021 Zambia Open Budget Survey report<sup>2</sup> indicates that Zambia scored 19/100 and 24/100 on budget transparency and public participation respectively; both scores were significantly below 61/100 sufficient threshold.

## LEGAL AND POLICY FRAMEWORK AND CITIZEN PARTICIPATION IN THE NATIONAL BUDGET MAKING PROCESS.

Effective participation of citizens in the national planning and budgeting process is anchored on key enablers such as sound legal and policy framework. A national planning and budgeting policy and legal framework establishes the legal nature of citizens' right and spaces for participation in the national planning budgeting process. It also provides for an enabling environment for public participation.

In view of the above, in 2014 the Government of the Republic of Zambia formulated the first ever National Planning and Budgeting Policy to guide the national planning and budgeting process. To legitimize this policy, Government went further to legislate the National Planning and Budgeting Act in 2020, six years after the formulation of the policy. Both the Policy and the Act intend to strengthen accountability, oversight and participation mechanisms in national planning and budgeting, to enhance the responsiveness, openness, and ensure that results-orientation of these processes is prudent.

## GAP ANALYSIS OF NPBA OF 2020

The National Planning and Budgeting Act (NPBA) to a greater extent provides spaces for citizens and various non-state actors (NSAs) such as Civil Society Organizations (CSOs) and Faith Based Organizations (FBOs) to participate in the national planning and budgeting process by creating, consolidating, formalizing and linking spaces such as National Development Coordinating Committee (NDCC), Provincial Development Coordinating Committees (PDCCs), District Development Coordinating Committees (DDCCs) and Cluster Advisory Groups (CAGs) to the national planning and budgeting process and facilitate their participation in the process. The Act provides guidance on the budgeting process with clear key deliverables and timelines of each and every planning and budgeting process stage. However, it is worth noting that the National and Budgeting Act still has some gaps which compromise the quality of citizens and NSAs participation in the national budget making process. Some of these gaps were identified during the formulation process of the Act, unfortunately they were not addressed and considered. This

1 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 process, in the budget process.

2 <https://internationalbudget.org/sites/default/files/country-surveys-pdfs/2021/open-budget-survey-zambia-2021-en.pdf>

section, therefore, looks at some of the gaps in national planning and budgeting Act based on international best practice, coherence and more importantly democratic and inclusive national budgeting hall marks.

### **1. Omission of the Ward Development Committee in the national planning and budgeting process**

The Act clearly recognizes the creation and existence of the development committees at National, Provincial and district level for the purposes of national planning and budgeting. Section 4 to Section 14 of the Act, provide the rationale, composition and functions of National, Provincial and District Development Committees as well as the establishment of Cluster Advisory Groups. The Ward Development Committees are, however, only passively mentioned in Section 11 (c) without clearly and/or outrightly outlining its establishment.

This is inconsistent with Section 36 of the Local Government Act of 2019, 8<sup>th</sup> National Development Plan and the Constituency Development Fund Act of 2018 as well as the Constituency Development Fund Guidelines that recognize and provide for their existence as the lowest socioeconomic governance structure and space for citizens and NSAs participation in the national socioeconomic governance process including national planning and budgeting.

### **2. Composition and selection criteria of NSAs in coordinating development committees**

Section 4 to Section 14 of the Act provides for the participation of NSAs such as a representative of ordinary citizens, FBOs, CSOs, , private sectors and traditional leaders in the coordination development committees at national, provincial and district level. However, except in the case of traditional leaders whose representative is chosen among themselves; other NSAs representatives are nominated by either the Minister responsible for Planning and Finance and/or Minister responsible for the province.

Section 7 (4) of the Act requires the Provincial Minister to appoint members to be part of the PDCC from ministries, institutions or organizations. This is different from the NDCC where the ministries, institutions or organizations nominate their representatives for appointment by the Minister.

This is subjective and prone to abuse. The Ministers may appoint allies who may not be able to participate meaningfully in coordinating development committees leaving out capable individuals in the process. Additionally, such appointments have the potential of getting on board members that may not participate meaningfully and objectively as they are likely to be biased towards the appointing and/or nominating authority. . This situation cannot guarantee the planning and budgeting process to be inclusive. Consequently, the planning and budgeting process will remain a preserve of government without adequate involvement of stakeholders.

### **3. Mid-Year Budget Performance Report**

Section 49 of the Act provides that the Minister responsible for Finance should lay before the

National Assembly a mid-year budget performance report. There is no timeframe attached to the submission of the mid-year budget performance report. Budget performance reports are necessary to assess the extent to which budget execution is translating into improved service delivery among other things. However, lack of provision for the timeframe in tabling the mid-year budget performance report before Parliament; may lead to untimely publication and/or sharing of reports and thus compromising the national budget accountability and participation of citizens through their representatives in Parliament. According to the International Budget Partnership (IBP), “Mid-Year Budget Review reports must be released no later than three months after the reporting period ends.” In this regard, Zambia can adopt the IBP standard and produce the mid-year budget performance report by end of September in line with the international best practices.

#### **4. Ambiguity on the Public consultation on green paper, approval of Medium-term Budget Plan and the issuance of the Budget Call Circular**

Section 37 (4) provides for state or a NSAs to, by the first Friday in August of each year, submit their comments on the green paper to the Minister responsible for finance for consideration before finalization. However, Section 38(1) provides for the Secretary to the Treasury, on approval of the Medium-Term Budget Plan by the second Friday of July each year, issue to each controlling officer a Budget Call Circular. These provisions assume that the green paper can be approved before the close of public consultation window which should not be the case. As such, the ambiguity in these provisions renders NSAs input in the green paper as an academic exercise.

#### **5. Ambiguity in the national planning and budgeting process and electoral process**

There is ambiguity regarding submission and issuing of a Budget Call Circular in an election year. As indicated above Section 38(1) provides for the Secretary to the Treasury, on approval of the Medium-Term Budget Plan by the second Friday of July each year, to issue to each controlling officer a Budget Call Circular. On the hand, Article 56 (1) of the constitution provides for holding of a general election, every five years after the last general election, on the second Thursday of August. Additionally, Article 81 (3) of the Constitution of Zambia provides for the dissolution of Parliament 90 days before a general election, this implies that all ministers who are part of the parliament would have vacated their offices by the 11th of May and thus complicating all these processes especially in terms of consultation, and approval of PMSA’s budget framework papers. Moreover, in case of change of government, the new government and political party is likely to restart the process to include their socioeconomic policies and agenda as per their campaign promises and manifesto. For example, after the 2021 general election, the new United National Development Party government had to restart the process and issued the Budget Call Circular in September as opposed to July as provided in the Act.

# PROGRESS ON THE IMPLEMENTATION OF THE NATIONAL PLANNING AND BUDGETING ACT

The NPBA was enacted in December 2020. It however only came into operation in May 2021 with an issuance of the commencement order. Nevertheless, the order, states that the provisions in Sections 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 44, 47, 48 and 49 of Part IV would only come into operation on 1st January 2022. Though there has been an increase in the participation and conversation around citizens and NSAs participation in the national planning and budgeting process, their actual participation remains limited only to advanced stages namely public consultation on the green paper usually at provincial level through the Provincial Development Coordinating Committees. This is also mostly limited to urban based stakeholders and citizens due to among other things challenges in the full implementation of the National Planning and Budgeting Act. The analysis established that the implementation of the National Planning and Budgeting Act has been slow and attributed to lack of adequate funds for the Ministry of Finance and other MPSAs to undertake inclusive consultation processes; teething problems and gaps<sup>3</sup> identified above as well as delays in the release of the appropriate Government circular and statement to operationalize the Act fully. Furthermore, Government has not adequately popularized the Act; clearly highlighting opportunities and/or spaces for citizens participation in national planning and budgeting process. Likewise, apart from advertising for citizens and NSAs' submission on the green paper, Government does not announce the annual commencement of national planning and budgeting process which must begin around March and April at MPSA level every year.

## CONCLUSION

The enactment of the national planning and budgeting law in Zambia is the foundation for inclusivity and participation in the national planning and budgeting processes at all levels. The law provides for legal and systematic opportunities and spaces for citizens and various NSAs such as CSOs, FBOs, and CBOs to participate in the national planning and budgeting process. However, the implementation of the Act has been slow due to gaps as well as lack of adequate funds to support full implementation of the same. On the other hand, citizens and other NSAs especially in rural areas have not fully appreciated the spaces and opportunities in the Act due to among others lack knowledge on the opportunities and spaces provided in the Act. There is, therefore, need to urgently address the teething problems from both the supply and demand side to effectively leverage the potential of The National Planning and Budgeting Act in promoting and/or enhancing citizens and other NSAs participation the National Planning and Budgeting Act.

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<sup>3</sup> The implementation of the Act commenced in an election year and thus some of the provisions espoused in the Act could only be implemented after the General Elections when a Cabinet was in place.

# RECOMMENDATIONS

1. Government must urgently review and amend the NPBA to address the gaps highlighted above. This must be done in consultation with citizens, CSOs and other relevant stakeholders. If they remain unresolved the above identified gaps have the potential to compromise the quality of citizens and other NSAs' participation in the national planning and budgeting process.
2. Government must work with CSOs and other relevant stakeholders to popularise the Act and raise awareness about the opportunities and spaces for citizens participation in the national planning and budgeting process as provided for by the Act. Government should also consider simplifying and translation of key provisions of the Act that promotes citizens participation in the national planning and budgeting process into local languages.
3. Government should enhance the flow of information regarding the national planning and budgeting process as provided for in the Act especially during the national planning and budgeting initial stages. Beyond just advertising and/or issuing public notices inviting submissions from citizens and other NSAs on Medium Term Expenditure Framework (MTEF) which is relatively advanced stage of the national planning and budgeting process. Government should also be able to announce the commencement of national planning and budgeting consultation processes at MPSAs and sector levels.
4. Government must ensure the full operationalisation of sector advisory groups while ensuring consistence in their meetings and operations.
5. Government must work to ensure the full operationalization and/or implementation of the Act with adequate funds to support all relevant national planning and budgeting process including consultations at the lowest possible level such as Ward level<sup>4</sup>

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<sup>4</sup> National Planning and Budgeting Act builds on the sections of the Local Government Act which provide for Ward Development Committees.

## APPENDIX – OPPORTUNITIES AND SPACES FOR CITIZENS, CSOS AND OTHER NSAS PARTICIPATION IN THE NATIONAL BUDGETING PROCESS

STAGE IN THE BUDGET CYCLE	KEY ACTIVITIES	LEGAL PROVISIONS	KEY BUDGET ACTORS AND SPACES TO TARGET	POSSIBLE OPPORTUNITIES OR ACTIVITIES FOR CITIZENS AND OTHER NSAS
PREPARATION OF MEDIUM-TERM FISCAL FRAMEWORK	<p>Policy prioritization and articulation of national development goals in the national development plan at MPSAs level culminated in a concept paper.</p> <ul style="list-style-type: none"> <li>Preparation or development of Budget Policy Papers<sup>1</sup> by MPSAs through their controlling officer for a head of expenditure.</li> <li>Preparation or development of Budget Policy concept Paper<sup>2</sup> by Ministry of Finance and National Development Planning.</li> <li>Preparation or development of green paper on Medium-Term Expenditure/ Budget Framework (MTEF)<sup>3</sup>.</li> </ul>	<p>National Planning Budgeting Act of 2020</p> <p>Section 32 - 37</p>	<p><b>Actors</b></p> <ul style="list-style-type: none"> <li>Ministry of Finance and National Development Planning</li> <li>Secretary to Treasury</li> <li>Respective Ministries, Provinces and Spending Agencies (MPSAs)</li> <li>Non-state actors (Citizens, CSOs...etc.)</li> <li>Members of Parliament</li> </ul> <p><b>Spaces</b></p> <ul style="list-style-type: none"> <li>Ward Development Committees</li> <li>District/Provincial and National Development Coordinating Committees</li> <li>Specialized Parliamentary Committee sittings</li> <li>Tax Policy Committee</li> </ul>	<p>Organizing, facilitating or participating in the public consultation and policy meetings with MPSAs for the preparation of the concept paper for submission to cabinet. This may also include shadow policies.</p> <ul style="list-style-type: none"> <li>Submission of budget policy proposals - <b>last Friday in April of each year.</b></li> <li>Analysis of the green paper Medium-Term Expenditure/Budget Framework (MTEF) for submission and input during public consultation - <b>second Friday of July</b> as well as sharing with Members of Parliament.</li> </ul>
BUDGET PREPARATION	<p>Issuance of Budget Call Circular by Secretary to the Treasury</p> <p>Preparation and Submission of budget Framework paper Secretary to the Treasury by controlling officers</p> <p>Formulation of the National budget policy statement by Ministry of Finance and National Development Planning.</p> <p>Consolidation and presentation of the draft budget speech, and estimates of revenue and expenditure (Yellow Book) to cabinet for approval</p>	<p>National Planning Budgeting Act of 2020</p> <p>Section 38 - 41</p>	<p><b>Actors</b></p> <ul style="list-style-type: none"> <li>Ministry of Finance and National Development Planning</li> <li>Secretary to Treasury</li> <li>Respective Ministries, Provinces and Spending Agencies (MPSAs)</li> </ul> <p><b>Spaces</b></p> <ul style="list-style-type: none"> <li>Cabinet meeting</li> </ul>	<p>This is more of government's internal process and provide little or no opportunities for non-state actors.</p> <p>However, citizens and other non-state actors can participate, facilitate, solicit and/or request for informal engagements with policy and budget makers to assist them in costing specific policy strategies and formulation of a policy responsive budgeting</p> <p>Production of alternative budgets</p>

STAGE IN THE BUDGET CYCLE	KEY ACTIVITIES	LEGAL PROVISIONS	KEY BUDGET ACTORS AND SPACES TO TARGET	POSSIBLE OPPORTUNITIES OR ACTIVITIES FOR CITIZENS AND OTHER NSAs
BUDGET ENACTMENT	<ul style="list-style-type: none"> <li>■ Presentation of the budget by the Minister of Finance to Parliament and dissemination of the Citizens budget.</li> <li>■ By Parliament approval the national budget policy statement is converted into budget law.</li> <li>■ Publication of the Medium-Term Budget Plan as a white paper.</li> </ul>	<p>Constitution Amendment Act of 2016 - Article 202 - 203</p> <p>National Planning Budgeting Act of 2020</p> <p>Section 42 - 44</p>	<p><b>Actors</b></p> <ul style="list-style-type: none"> <li>■ Ministry of Finance and National Development Planning</li> <li>■ Members of Parliament</li> <li>■ Non-state actors (Citizens, CSOs...etc.)</li> <li>■ Media</li> </ul> <p><b>Spaces</b></p> <ul style="list-style-type: none"> <li>■ Budget Parliamentary Committees</li> <li>■ Media Platforms</li> </ul>	<ul style="list-style-type: none"> <li>■ Budget analysis for Submission to Parliamentary Budget Committees as well steering public debates.</li> <li>■ Popularization of the National Budget through the simplified IEC materials and Citizens Budget, media engagements and community-based meetings at national and sub-national period.</li> <li>■ Non-state actors review and analyse the white paper</li> </ul>
STAGE IN THE BUDGET CYCLE	KEY ACTIVITIES	LEGAL PROVISIONS	KEY BUDGET ACTORS AND SPACES TO TARGET	POSSIBLE OPPORTUNITIES OR ACTIVITIES FOR CITIZENS AND OTHER NSAs
BUDGET IMPLEMENTATION	Sourcing and disbursing of funds as allocated in the budget	How the public resources are raised and spent is largely guided by the provisions in the Public Finance Management Act of 2018 and other related legislations	<p><b>Actors</b></p> <ul style="list-style-type: none"> <li>■ Ministry of Finance and National Development Planning</li> <li>■ Respective Ministries, Provinces and Spending Agencies (MPSAs)</li> <li>■ Members of Parliament</li> <li>■ Non-state actors (Citizens, CSOs...etc.)</li> <li>■ Secretary to Treasury</li> </ul> <p><b>Spaces</b></p> <ul style="list-style-type: none"> <li>■ Media Platforms</li> </ul>	<ul style="list-style-type: none"> <li>■ Social accountability actions such as public service monitoring surveys, expenditure tracking and community-based monitoring of government budgets</li> <li>■ public service monitoring</li> <li>■ mobilizing the media to share findings from expenditure tracking</li> <li>■ Naming and shaming institutions and officials who have contributed to public finance leakages</li> </ul>



STAGE IN THE BUDGET CYCLE	KEY ACTIVITIES	LEGAL PROVISIONS	KEY BUDGET ACTORS AND SPACES TO TARGET	POSSIBLE ADVOCACY INITIATIVES OR ACTIVITIES FOR CITIZENS AND OTHER NSAs
BUDGET AUDITING	<ul style="list-style-type: none"> <li>■ The auditing stage involves a review of the final budget documents by independent audit institutions such as the Auditor-General (AG).</li> <li>■ It includes activities that aim to measure whether there is an effective use of public resources.</li> <li>■ Compilation and presentation of Midyear and annual Performance Report by minister responsible for a head of expenditure to National Assembly.</li> <li>■ Publication of Auditors Generals Report</li> </ul>	<p>Constitution Amendment Act of 2016 - Article 211 - 212</p> <p>National Planning Budgeting Act of 2020 - Section 48</p> <p>Public Finance Management Act – Section 70 - 73</p>	<p><u>Actors</u></p> <ul style="list-style-type: none"> <li>■ Auditor General's Office</li> <li>■ Secretary to Treasury</li> <li>■ Ministry of Finance and National Development Planning</li> <li>■ Respective Ministries, Provinces and Spending Agencies (MPSAs)</li> <li>■ Members of Parliament</li> <li>■ Non-state actors (Citizens, CSOs...etc.)</li> </ul> <p><u>Spaces</u></p> <ul style="list-style-type: none"> <li>■ Media platforms</li> <li>■ Public Accounts Committee</li> <li>■ Parliamentary Budget Committee</li> </ul>	<ul style="list-style-type: none"> <li>■ Demand for the timely release and publication of budget performance reports, financial reports and audit reports.</li> <li>■ Demand for relevant Law Enforcing Agents to act on audit findings</li> <li>■ Review and analysis of the Auditors Generals Report for to steering public debates.</li> <li>■ Initiate citizens induced audits</li> <li>■ CSO led evaluations of specific government programs</li> <li>■ Awareness and sensitisation of non-state actors on audit findings</li> </ul>

## **(FOOTNOTES)**

1. A paper with proposed policy direction and resource implications for the MPSAs
2. A paper highlighting principal budget policies to be adopted over the next three years.
3. A document which shows fiscal policy direction as well as projected revenues and expenses, usually for a 3–5-year period





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