



REPORT

OF THE

JOINT COMMITTEE COMPRISING THE

COMMITTEE ON NATIONAL ECONOMY, TRADE AND LABOUR MATTERS

AND

THE BUDGET COMMITTEE

ON THE

NATIONAL PLANNING AND BUDGETING BILL N.A.B. No. 22 OF 2019

FOR THE

FOURTH SESSION OF THE TWELFTH NATIONAL ASSEMBLY

Printed by the National Assembly of Zambia

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REPORT OF THE JOINT COMMITTEE COMPRISING THE BUDGET COMMITTEE AND THE COMMITTEE ON NATIONAL ECONOMY, TRADE AND LABOUR MATTERS ON THE CONSIDERATION OF THE NATIONAL PLANNING AND BUDGETING BILL, NATIONAL ASSEMBLY OF ZAMBIA BILL NO. 22 OF 2019

1.0 MEMBERSHIP OF THE COMMITTEE

The Joint Committee Consisted of Dr S Musokotwane, MP (Chairperson); Mr M Simfukwe, MP; Ms M Subulwa, MP; Ms M Miti, MP; Mr L A Lufuma, MP; Mr S K Kakubo, MP; Mr P Phiri, MP; Mr F C Chaatila, MP; Mr D Mumba, MP; Mr J Siwale, MP; and Mrs S S Mulyata, MP; Mr R Nakacinda, MP; Mr G G Nkombo, MP; Mr D Livune, MP; Mr E M Mwila, MP; Dr S C Kopulande, MP; Mr C Chali, MP; Mr E Kamondo, MP; Mr D Chisopa, MP; and Mr M Mubika, MP.

The Honourable Mr Speaker
National Assembly
Parliament Buildings
LUSAKA

Sir,

The Joint Committee has the honour to present its Report on the consideration of the National Planning and Budgeting Bill, N.A.B No. 22 of 2019.

2.0 MEETINGS OF THE COMMITTEE

The Committee held eleven meetings to consider the National Planning and Budgeting Bill, N.A.B No. 22 of 2019.

3.0 PROCEDURE ADOPTED BY THE COMMITTEE

The Joint Committee requested written submissions from various stakeholders. The stakeholders were further requested to appear before the Joint Committee to orally brief it on the contents of their written memoranda and clarify issues that arose from the presentations. The list of witnesses who appeared before the Joint Committee is at Appendix II of this Report.

4.0 BACKGROUND OF THE BILL

In 2009, Parliament enacted an amendment to the Constitution by the inclusion of Article 118A which required Parliament to enact the Planning and Budgeting legislation. To this end, the legislation was required to provide for matters that related to the medium and long-term development plans and annual budget. In 2014, the National Planning and Budgeting Policy was developed. This was aimed at guiding the processes used to plan, implement, monitor and evaluate development plans and annual budgets. In order to operationalise the National Planning and Budgeting Policy, there was need to pass relevant legislation.

The *Constitution of Zambia (Amendment) Act, No. 2 of 2016* introduced the current Article 205 in the Constitution. Article 205 provides for Parliament to enact a law to provide for, *inter alia*, the preparation of medium and long-term financing frameworks and development plans, the budget preparation process, and public participation, at all levels of government, in the formulation of financing frameworks, development plans and preparation of annual budgets.

In view of the foregoing, the Government introduced the National Planning and Budgeting Bill, 2019 (hereinafter called “the Bill”). The Bill sought to provide for, *inter alia*, an integrated national planning and budgeting process, a participatory and decentralised national planning and budgeting process so as to promote the participation of state and non-state actors in the planning and budgeting process. It also sought to provide for evidence-based decision-making in national planning and budgeting and put in place measures to ensure enhanced budget credibility.

5.0 OBJECTS OF THE BILL

The objects of the Bill as provided in its memorandum were to provide for –

- (a) an integrated national planning and budgeting process;
- (b) strengthened accountability, oversight and participation mechanisms in the national planning and budgeting process;
- (c) principles and modalities for formulation, approval, implementation, monitoring and evaluation of long and medium terms national, provincial and district development plans and budgets;
- (d) coordination of national development plans with the National Planning Framework;
- (e) a participatory and decentralised national planning and budgeting process which would promote the participation of state and non-state actors in the planning and budgeting process;
- (f) evidence-based decision-making in national planning and budgeting;
- (g) enhanced budget credibility; and
- (h) provide for matters connected with, or incidental to, the foregoing.

6.0 SALIENT PROVISIONS OF THE BILL

PART I

This Part provided for the short title and commencement, interpretation and principles relating to national planning and budgeting.

PART II

INSTITUTIONAL FRAMEWORK FOR DEVELOPMENT PLANNING

This Part provided for the institutional framework for development planning. It established the National Development Planning Coordinating Committee; the Secretariat of the National Development Planning Committee; the Provincial Development Planning Coordinating Committee; the Secretariat of the Provincial Development Planning Coordinating Committee; the District Development Coordinating Committee; the Secretariat of the District Development Coordinating Committee; and the Cluster Advisory Group. This Part also set out the functions of these various organs.

PART III

NATIONAL PLANNING PROCESS

This Part provided for the national planning process. It provided in particular for long term development planning; the content of long term development planning; preparation of long term development planning; the development of a national Performance framework; and the national development plan and its contents. It also empowered the Minister to undertake a consultative process in the preparation of a national development plan. It further mandated the Minister to prepare a policy statement on challenges faced and subsequent focus areas; to set development planning guidelines; and set out the role of the Minister in the development of plans. The Part also mandated the Minister to submit the national development plan to the National Assembly for approval; In addition, it provided for the ministries responsible for development planning and budget to appraise major projects and programmes before these could be included in the national development plans and the national budget; and to facilitate and guide the preparation of implementation plans.

This Part further provided for the institutional strategies and implementation; links to national planning; annual monitoring and evaluation of national development plan and budget; annual review of the national development plans; and mid-term review of the national development plan. It also empowered the Minister to prepare an evaluation report and submit it to the National Assembly.

PART IV

BUDGET PREPARATION PROCESS

This Part dealt with the budget preparation process. In particular, it provided for the submission by a controlling officer of a budget policy paper; submission of budget policy proposals by state and non-state actors; and policy hearings. The Part mandated the minister responsible for finance to submit a budget policy concept paper and a green paper on the Medium Term Budget Plan to Cabinet for approval. It also provided for public consultation on the green paper and for the Minister to submit the green paper to the

appropriate committee of the National Assembly for consultation. The Part further provided for the issuance of the Budget Call Circular; submission of budget framework paper; and budget hearings. It further empowered the minister responsible for finance to prepare a National Budget Policy Statement.

In addition, this Part provided for the national budget and empowered the minister responsible for finance to present the budget to the National Assembly by in accordance with the Constitution; to publish the medium term budget plan. It also prohibited incurring of supplementary estimates except in accordance with the Constitution and the presentation of supplementary estimates by the Minister to the National Assembly for approval. This Part also provided for limitation and conditions for issuance of warrants for excess expenditure and accountability of a Controlling Officer. It further provided for a minister responsible for a head of expenditure to submit a budget performance report to the National Assembly and for the minister responsible for finance to submit a mid-year performance report to the National Assembly.

PART V

GENERAL PROVISIONS

This Part dealt with General Provisions. It provided for the Recruitment and Placement of Planners and empowered the Minister to issue guidelines and make regulations in accordance with the Act. It also provided for Savings and Transitional Provisions.

7.0 CONCERNS BY STAKEHOLDERS

All the stakeholders who appeared before the Joint Committee supported the Bill and stated that the enactment of the Planning and Budgeting Bill was long overdue. However, they raised concerns as set out below.

PART I

Clauses 1 – Short title and commencement

On Clause 1 (2), stakeholders were of the view that the interpretation of the word “Minister” in consultation with the minister responsible for finance was ambiguous as the Bill did not clearly define which “Minister” was being referred to. It was, therefore, submitted that the term ‘Minister’ be defined under Clause 2.

Further, some stakeholders expressed concern that Clause 1 (2) in its current form gave the Minister too much discretion to decide which provision of the Act to operationalise on different dates. Furthermore, while the proposal could be justified on the basis of the need to ensure that the relevant pre-conditions were put in place before the operationalisation of different provisions and parts of the Act, this provision would be subject to abuse on account of lack of sufficient preparedness to implement them. Stakeholders submitted that a piecemeal approach could be problematic and could be a recipe for confusion. This would also be exacerbated by the fact that the various instruments bringing into operation

different parts and provisions of the Act would not be contained in one instrument but different instruments.

Considering the integrated nature of planning and budgeting, stakeholders were of the view that the provisions must be operationalised in their entirety at the same time. It was recommended that the Minister waits until all relevant pre-conditions were put in place before issuing a Commencement Order. In this regard, stakeholders submitted that the Clause 1 (2) should be recast to read as follows:

“and shall come into operation on a date that the Minister may appoint by statutory instrument”; similar to the operative clause in the Public Finance Management Bill of 2018.

Clauses 2 – Interpretation

- i. Under Clause 2, stakeholders submitted that the definition of the term “planner” excluded determining and drawing up of plans for the physical arrangements such as the designing of towns, cities and communities. They proposed that the Clause should be amended accordingly so that the physical planning aspect of development was not left out in national development planning process.
- ii. On the definition of Local Development Plan, stakeholders submitted that the Bill was not clear on whether the Local Development Plan was different from a District Development plan and which committee would be responsible for its implementation. They proposed that for clarity, to the Bill should state whether the two were different, and provide an indication of the committee that would be responsible for implementation.
- iii. stakeholders were concerned that the Medium Term Development Plan had been defined as a five year national, provincial and local development plan while the Medium Term Budget Plan was defined as a three-year projection of the resources of the Government and their allocation across heads of expenditure and functions to finance the operational and developmental expenditures of the Government in line with a National Development Plan. Given the differences in the time horizons between the Development Plan and the Budget Plan, stakeholders proposed that the time horizon be harmonised.

Clause 3 – Principles relating to national planning and budgeting

- i. Clause 3 - stakeholders submitted that the Sections 3 and 4 of the *Urban and Regional Planning Act, No. 3 of 2015* provided for national, regional, provincial, district and local planning frameworks and that the Act was superior to other Acts of Parliament in planning matters. However, the Bill equally provided for coordinated development planning and budgeting at all levels of governance. Stakeholders proposed that the Bill should be cross referenced with the Urban and Regional Planning Act.

- ii. Clause 3 (1) (b) - stakeholders were of the view that none of the principles made direct reference to decentralisation by devolution as the 2014 National Planning and Budgeting Policy did. They contended that this was an opportunity to reinforce fiscal decentralisation through the Bill. Stakeholders, therefore, submitted that the word “undertaken” must be replaced with “devolved”.
- iii. Clause 3 (1)(g) - stakeholders submitted that the Directorate of Planning in a local authority was better placed to provide the secretarial functions of the DDCC because it had the required human resource already dealing with matters of planning in the district. They stated that although it was desirable to involve all levels of society in the planning, budgeting and reporting, the law had not provided for explicit involvement at sub-district level and thus, leaving the provision open and subject to different interpretations. In this vein, there was need to clarify on what all levels of society implied to avoid confusion. They added that the provision to take it to all levels of society and to legislate it might significantly impact on efficiency, make the system flawed, and take away the needed flexibility.
- iv. Clause 3 (1) (h) - stakeholders submitted that the Clause which provided that the input into the national planning and budgeting process at all levels of Government shall be systematic and synchronised , should be amended with the insertion of the word ‘inclusive’ after the word systematic. They stated that the term ‘inclusive’ would ensure that groups such as children, youths, women and persons with disabilities were entitled to participate in the planning and budgeting processes.
- v. Clause 3 (2) - stakeholders were of the view that the proposed definition of “intergenerational equity” was couched in abstract terms without reference to citizens of the Republic. For the purpose of clarity, stakeholders proposed that the definition of ‘intergenerational equity’ should be enhanced by contextualising it to Zambia and in relation to its citizens. In this regard, the Bill should be amended to redefine ‘intergenerational equity’ to mean ‘citizens holding and upholding the natural and cultural environment in common with other members of the present generation and with other generations, past and future’. Other stakeholders were of the view that Clause 3 (2) be placed under Clause 2 on interpretations.

PART II

INSTITUTIONAL FRAMEWORK FOR DEVELOPMENT PLANNING

Clause 4 – National Development Co-ordinating Committee

- i. Clause 4 (1) - stakeholders submitted that the role of the NDCC as the national co-ordinating forum responsible for advising Cabinet on matters relating to national development could not be overemphasised. As such, it was necessary that the NDCC be inclusive. Stakeholders also submitted that within the composition of the NDCC,

stakeholder participation was concentrated at the centre (Lusaka) and did not include provincial, local and sub district representation.

- ii. Stakeholders were concerned that the provision to have a representative of the private sector under Clause 4(2) (g) (iv) was too general and the Bill did not provide the criteria of selecting such a representative.
- iii. Stakeholders submitted that Clause 4 (2) stipulated the composition of the NDCC while Section 4 (4) provided for the invitation of a person to attend and participate in the deliberation of a meeting of the NDCC. They were concerned that the implication of an invitation was that those invited to the meetings from the lower structures would have no voting power. In this regard, stakeholders submitted that the Provincial Ministers, being Chairpersons of the PDCCs, should be included as part of the structure of the NDCC with voting rights. The implication would be that budgets would be carried from the lower levels to the NDCC, without the Chairpersons of the PDCCs, and this could create structural gaps.
- iv. Clause 4 (2) - stakeholders were of the view that the membership of the NDCC was too large and needed to be reduced. They submitted that selected members of the PDCC could constitute the NDCC since DDCC members were also members of the PDCC.
- v. Other stakeholders noted that the composition of the NDCC in Clause 4(2) did not include representation from other statutory institutions such as the Bank of Zambia and the Zambia Revenue Authority. Given the role played by the two institutions in the formulation and implementation of monetary and supervisory policies in the economy, and revenue collection, respectively, stakeholders proposed they should both be represented on the NDCC. It was also proposed that representation from the academia be included under the Clause. In particular, it was posited that a seasoned development economist or a development expert from one of the leading public universities in Zambia would be an important inclusion on the membership of the NDCC.
- vi. Stakeholders submitted that Clause 4 (2) (a) which provided for the NDCC to be chaired by the Minister should be amended so that the Secretary to the Cabinet should chair the NDCC instead. They were of the view that since the NDCC was the apex body comprising of technocrats who would oversee the day to day implementation of the National Development Plans, the Secretary to the Cabinet would be more appropriate to chair the committee as opposed to a Cabinet Minister who was also expected to advise cabinet and also report to the Republican President.
- vii. Clause 4 (2) (f) - stakeholders submitted that since the Industrial Development Corporation was also part of the composition of the NDCC, the parastatal company must be removed from the composition of the NDCC, considering that parastatals were represented by the IDC.

- viii. Clause 4 (2) (g) (i) and (ii) - stakeholders submitted that the provision on representatives of civil society and faith based organisations should be streamlined and defined. They noted that civil society was not homogeneous as various civil society organisations represented various interest groups such as women, youths, persons with disability, and the aged, among others. There was need to target development oriented civil society organisations, which had necessary structures and expertise for purposes of this Bill.
- ix. With regard to Clause 4(4), stakeholders submitted that it was imperative to include the criteria for selecting of such a person on issues pertaining to national planning and budgeting. It was, therefore, submitted that the professional qualifications of the person so invited by the Committee be expressly stipulated in the Act to ensure adequate efficiency and expertise in the national planning and budgeting process. Further, the Act must stipulate the criteria for selection of the person so invited to attend and participate in the deliberations of the meeting. Similarly, Clause 7 (7) should be amended accordingly.
- x. Under Clause 4 (5) which provides that the NDCC may regulate its own procedure, subject to the Act, stakeholders noted that the functions of the Committee were prescribed in the Bill and the procedure for conducting its meetings was provided for under the Schedule as referred to in clause 5(3). All the committees and subsidiary committees of the NDCC had a well-rounded representation.

Clauses 5 – Functions of National Development Co-ordinating Committee

Under Clause 5 (a), stakeholders were concerned that the phrase “*in an effective and credible manner*” in the provision was vague and difficult to measure.

With regard to Clause 5 (2), stakeholders were of the view that there was need to also provide for consultations with the Secretary to the Cabinet in his capacity as Vice Chairperson of the NDCC and head of the public service. Further, under Clause 5 (3), there was need to recast the sentence to read “*The provisions of the Schedule apply to the National Development Coordinating Committee.*”

Clause 7 – Provincial Development Co-ordinating Committee

- i. Under Clause 7 (2)(a), stakeholders submitted that the current status was that the PDCC was chaired by the Provincial Permanent Secretary. Stakeholders proposed that the status quo should be maintained because the NDCC was a technical coordinating body which made policy recommendations to Cabinet, to which Ministers were members.
- ii. Some stakeholders did not support Clause 7 (2) (i) which proposed that Members of Parliament from respective Provinces should be members of the PDCC. They argued that the PDCC was a technical body whose membership comprised mostly technocrats. Stakeholders added that Members of Parliament sometimes made

decisions based on political affiliation and usually ignored technical advice from technocrats.

- iii. Stakeholders noted a contradiction between Clause 7(2)(g) that allowed for not more than two chiefs' representatives within the province, appointed from amongst themselves and Clause 7(4) which gave authority to the Provincial Minister to appoint these members. In this regard, they proposed that Clause 7(2)(g) should be maintained while Clause 7(4) should be deleted.
- iv. On Clause 7(2)(h)(i), stakeholders were of the view that the Bill should make provision for members from civil society to elect their own representatives on the PDCC from amongst themselves. Priority should be given to an organisation whose primary objectives dealt with finance, planning and or budgeting.
- v. With regard to Clause 7 (2) (h) (iii) and (iv), stakeholders submitted that the provisions were ambiguous and would result in challenges in the selection of members from the faith based organisations and parastatals. They contended that it was not clear if the clause implied that one member would be chosen from the faith based organisations and the parastatals or each faith based organisation and parastatal would have a representative on the committees. They submitted that more clarity be provided on the clause.
- vi. With regard to Clause 7 (3) which provided that members under Clause 7(2)(f) shall be nominated by their organisations, stakeholders submitted that the clause referred to specified town clerks or council secretaries. In this regard, there was need to correct Clause 7(3) to refer to 7 (2)(h) which was more appropriate rather than 7(2) (f) since Town Clerks or Council Secretaries were not to be nominated.
- vii. Stakeholders noted that Clause 7 (4) of the Bill required the Provincial Minister to appoint members to be part of the PDCC from ministries, institutions or organisations. They expressed concern that this was contrary to the provision relating to the NDCC where the ministries, institutions or organisations would be required to nominate their representatives for appointment by the Minister. They contended that this provision was very subjective with the potential for abuse as the Provincial Minister could appoint representatives who could not participate meaningfully in the PDCC. Additionally, in the case of representatives from civil society organisations (CSOs), history had shown that whenever Government appointed some members from CSOs to be part of any development process, these often had not represented the collective views of CSOs but rather those of the appointing authority. The ideal situation would be to allow ministries, institutions or organisations to nominate their representatives for appointment by the Provincial Minister. They submitted that the clause should be amended accordingly.
- viii. With regard to Clauses 7(4) and 10(3), stakeholders submitted that the Bill did not stipulate the criteria for appointment to participate and vote in the PDCC and DDCC. This could lead to the invitation of persons with possible malicious intent motivated

by self-interest or inadequately informed or inexperienced in the topics.. To mitigate this risk, they proposed that the appointment criterion of these must be specified for the appointees by the Minister to safeguard the voting process.

Clause 8 – Functions of Provincial Development Co-ordinating Committee

Stakeholders submitted that Clause 8 (1)(b), which provided for the dissemination of the National and Provincial Development Plans to the general public within the Province, not later than two months after the coming into effect of the National Development Plan, must be expanded to include dissemination of the Annual Progress Reports and Mid Term Reviews. They were of the view that the Chairpersons of the PDCC should participate in the NDCC as there was currently no clear channel provided through which they could disseminate the progress reports on the Plan to the lower structures. Stakeholders also noted that progress reports and other review reports were also not disseminated up to district level due to lack of a clear mandate on who was responsible for such dissemination.

Clause 10 – District Development Co-ordinating Committee

- i. Stakeholders submitted that the broader mandate of Clause 10 (1) which establishes the District Development Coordinating Committee contradicted the provisions of Clause 11 on the mandate of the DDCC. Accordingly, they proposed that Clause 10 (1) be recast to read *“There is established a District Development Coordinating Committee for each district”*.
- ii. Clause 10 (2)(a) - stakeholders submitted that it would be more ideal for the Town Clerk or the Council Secretary to head the committee if the committee had to be non-partisan. District Commissioners were considered to be partisan lines in the performance of their duties. The stakeholders were of the view that Town Clerks or Council Secretaries were more likely to be impartial and inclusive in discharging their duties.
- iii. Stakeholders also noted that Clause 10(2)(a) designated the District Commissioner who was a representative of the Central Government as the chairperson of the District Development Co-ordinating Committee (DDCC). They were concerned that the subsidiarity principle and the Constitutional aspiration for decentralised planning and budgeting (or fiscal decentralisation), which was meant to devolve authority, power and fiscal responsibility to the local authority was being undermined. Within the current setup of the Planning and Budgeting Bill, the Mayor was not accorded the Constitutional prerogative to administer the district and oversee programmes and projects in the district in line with Section 152(1)(a) and (b) of the Constitution. Thus, to ensure that the constitutional aspiration of devolved governance was upheld, it was proposed that the Mayor or Council Chairperson should be made the Chairperson of DDCC and the District Commissioner an ex officio member. This would be in line with Part XI 152(2) of the Constitution which states “the national Government and the provincial administration shall not interfere with a local authority’s ability or right to perform its functions.

- iv. Stakeholders further stated that the District Commissioner should not chair the DDCC as legally a district was under the local authority. Article 152 (1) of the Constitution provided that, “A local authority shall: administer the district and oversee programmes and projects in the district. Additionally, article 154 (1) of the Constitution provided that there shall be a Mayor and Deputy Mayor or Council Chairperson and Deputy Council Chairperson for every council as prescribed. Consequently, they submitted that the Mayor or the Council Chairperson should be the Chairperson of DDCC, especially that under Clause 7, the proposed Chairperson for the PDCC were Provincial Ministers, who were mandated by the Constitution under Article (117) to be the head of Government in the province.
- v. Stakeholders submitted that Clause 10(2) on the composition of the DDCC, did not provide for the inclusion of district-level elected officials. They proposed that Clause 10 (2)(b)) should be amended to ensure that the Town Clerk is replaced with the Mayor or Council Chairperson, as the case may be.
- vi. Under Clause 10 (2) (d), some stakeholders were of the view that a Member of Parliament or a Councillor should be included in the composition of the DDCC because at district level, the MPs were more aware of the needs of the people. Other stakeholders were of the view that under Clause 10 (2), councillors should not be included in the composition of members of the DDCC because Clause (10) (2) (d) already provided for that.
- vii. Stakeholders raised concern about the ambiguity in Clauses 10 (2)(e) and (3) as well as Clauses 7 (2)(g) and (4), where the former provided for chiefs’ representatives on the Provincial and Districts Development Coordinating Committees’ from within the respective provinces and districts to be appointed from among chiefs themselves, while the latter provided for the respective ministers to appoint these representatives. They submitted that this ambiguity needed to be clarified so that it was clear on how the chiefs’ representatives would be picked to be in both Provincial and Districts Development Coordinating Committees. They submitted that they should be selected from among the chiefs themselves and not by the ministers in order to promote the independence of the Provincial and Districts Development Coordinating Committees.

Other stakeholders were of the opinion that the chiefs’ representatives should be appointed from the House of Chiefs, which was the legally established institution with chiefs’ representatives from the ten provinces.

- viii. Stakeholders further submitted that Clause 10 (3) which provided for the Provincial Minister to appoint members referred to in subsection (2) (e) and (f) should be amended to allow the District Commissioner to make recommendations to the Minister to ensure a level playing field in the appointments.

Clause 11 – Functions of District Development Co-ordinating Committee

- i. Stakeholders submitted that the functions of the District Development Coordinating Committee were well elaborated. However, they proposed that the overall function in Clause 11 be recast as it could lead to misinterpretation if left in its current form. They noted that the Council was a member of the District Development Coordinating Committee and the Town Clerk or Council Secretary was the Vice Chairperson of the Committee and should not be seen to be advising themselves through the DDCC. Accordingly, they proposed that the opening sentence of Clause 11 should be recast to read as follows:

“The District Development Coordinating Committee is responsible for the coordination of the:”

- ii. Stakeholders submitted that in Clause 11, there was no definition provided for a District Development Plan in the manner in which Clause 8(2) had provided for a Provincial Development Plan. In this regard, there was need to consider providing a definition for the District Development Plan under Clause 2 of the Bill.
- iii. Stakeholders noted that Clause 11 which stipulated the functions of the local authorities in relation to the District Development Co-ordinating Committees were already in place. The Bill, therefore, did not provide for any new functions for the local authorities in line with the revised 2013 National Decentralisation Policy. The stakeholders were of the view that more should have been provided to cater for the strengthening of the national planning and budgeting processes to commence from the lower levels, that is, the Ward Development Committees (WDC) which were provided for in both the revised National Development Policy of 2013 and *the Local Government Act No 2 of 2019* respectively.

Clause 12 – Secretariat of District Development Co-ordinating Committee

With regard to Clause 12, (1) which provided for the Directorate of Planning in a local authority in the District to provide secretarial services to the DDCC, stakeholders were of the view that the Directorate of Planning in a local authority was better placed to accommodate the secretarial functions of the DDCC because it had the expert staff already dealing with matters of planning in the District.

Clause 13 – Cluster Advisory Group

- i. Clause 13 (1) - stakeholders submitted that while the Bill had provided for an independent entity through the Cluster Advisory Groups, there was need for the cluster groups to be established at provincial level, and feed into an independent advisory entity at national level. This independent feedback would support implementation of budgeting policy at provincial level.

Further, in Clause 13 (1), stakeholders were concerned over the fact that the appointment of the members of the Cluster Advisory Groups (CAGs) would be at the discretion of the Minister because the process could be subject to abuse.

- ii. Stakeholders also submitted that the use of “may” in the provision of Cluster Advisory Groups in Clause 13 (1) expressed the possibility but did not guarantee that CAGs shall be operational in all financial years for the purpose of facilitating the participation of non-state actors in the national planning and budgeting processes. It was also useful for the Bill to clearly state when within a financial year the advisory groups shall convene and deliberate as the budget cycle itself already had set timelines within which various activities were to take place. Stakeholders submitted that the term ‘may’ should be replaced with ‘shall’.

Furthermore, stakeholders were of the view that the mandate to constitute the Cluster Advisory Groups and appoint the members thereof under Clause 13 (1) should be assigned to the Secretary to Cabinet in consultation with the Secretary to Treasury. The cluster chairperson should be rotational and the secretariat for each cluster should be provided the chairing institution’s own Planning Department.

- iii. Stakeholders submitted that consultations regarding the prescription of the manner and form of holding meetings for stakeholders as specified under Clause 13(3) should be extended to the Secretary to the Cabinet as head of the public service. In addition, there was need to recast Clause 13(4) to read “The provisions of the Schedule apply to the Cluster Advisory Group”. The same provision should be captured under Section 14 on functions of Cluster Advisory Groups.

Further, stakeholders submitted that non-state actors currently sat on the CAGs and precedence had also demonstrated that civil society organisations were active on the former Sectoral Advisory Groups (SAGs). Civil society and other non-state actors could not be expected to effectively participate in the NDCC if the Bill did not explicitly include them on the CAGs which dealt with the day to day implementation and monitoring of the National Development Planning. In light of this, stakeholders proposed that the provision must include a list of the membership of the Cluster Advisory Groups to maintain consistency in the same format as it was under the NDCC and PDCC.

Clauses 14 – Functions of Cluster Advisory Group

Under this Clause, stakeholders submitted that the formation and functions which these groups were expected to fulfil were left open ended without giving prescriptions for what specifically these groups were expected to achieve. Additionally, there were no prescriptions on who could be a member of the group, the procedures to be followed and how often they were to sit. This lack of clarity could be a breeding ground for inappropriate self-governing with undesired effects.

Further, stakeholders submitted that there was need for clarity regarding the period that an appointed member would serve as a member of the Group as well as the composition and actual size of Cluster Advisory Groups, which were not indicated. In this regard, they submitted that the composition of the Groups and the actual size be specified as well as the maximum period one would be required to serve on the Cluster Advisory Group.

Furthermore, stakeholders submitted that the functions of the Cluster Advisory Group were well elaborated. However, the Clause (1) could require amending subject to clarity on the level of operations of the Cluster Advisory Group.

PART III

NATIONAL PLANNING PROCESS

Clause 15 – Long Term Development Planning

Stakeholders submitted that Clause 15 made provision for the Minister to initiate the preparation of a Long Term Development Plan, specifying the national long term aspirations of the Republic. However, the Bill made no indication of the duration of the Long Term Development Plan. They proposed that the duration of the Long Term Development Plan should be specified to distinguish it from the five year cycle of the National Development Plan.

Clause 17 – Preparation of Long Term Development Plan

- i. Clause 17 (1) - stakeholders submitted that the provision prescribed under the Clause in which the Minister was required to prescribe guidelines for undertaking the review and formulation of the successive Long Term Development Plans, four years prior to the expiry of the implementation of the existing one, the language did not suggest that the Minister must do this exactly four years before. In order to eliminate uncertainty, it was proposed that the wording be amended to '*at least four years prior to*' which should introduce some flexibility in the timing of prescribing the guidelines. Further, some stakeholders were of the view the four years provided under clause 17(1) was too long. They proposed that the period should be reduced to two years.
- ii. Clause 17 (2)- some stakeholders noted that the Bill made provision for the minister responsible for planning to only consult the minister responsible for finance and the Secretary to the Treasury in preparation of the long term development plans and subsequent submission to the National Assembly for approval. They expressed concern that the consultative process excluded other ministers responsible for other sectors while the Secretary to Treasury continued to play the dual role of economic management and Treasury. They proposed that the consultative process should be extended to all the ministers and the Secretary to Treasury should only be restricted to the treasury function while the economic management function should be taken to the Ministry responsible for planning.

- iii. On Clause 17(2) (c) and (d), stakeholders expressed concern that the clause made provisions for submissions of the Long-Term Development Plan by the Minister to Cabinet for approval, and consequently to the National Assembly but did not stipulate the time frame or period in which these processes were to be completed.

Stakeholders, therefore, proposed that, in the interest of efficiency, the Bill should explicitly stipulate the time frame in which the Minister should submit the Long Term Development Plan to Cabinet for approval, as well as the period in which the submission should reach the National Assembly for approval.

Clause 18 – Performance framework

Stakeholders noted that there was no provision for stakeholder engagement in the development of the National Performance Framework under the clause. Therefore, stakeholders were of the view that the development of the performance framework should be amended to include stakeholder consultation. Further, some stakeholders also observed that the clause did not provide a timeline for development of the National Performance Framework.

Clause 19– National Development Plan

Stakeholders submitted that the clause made provisions for the content of a National Development Plan while the Bill made no provision for the content of a Provincial Development Plan as well as a District Development Plan. They proposed that the content for the other two development plans should be provided for under relevant sections in order to provide clarity as to what to expect in these plans. They also proposed that the National Development Plan frameworks cited under section 19 (1) of the Bill should explicitly develop and adhere to unique benchmarks for planning and budgeting that matched Zambia’s circumstances and political environment.

Clause 20 – Policy statement

Clause 20(1) (a) prescribed that the Minister shall prepare a policy statement to address lessons learnt, challenges and propose broad areas of direction in the implementation of the national development plan. Stakeholders submitted that it was unclear when or how often this policy statement was to be made, making it hard to assess how far the national development plan had gone and what challenges had been faced. They proposed that provisions for timelines and what form the policy statement should be included to give guidelines and avoid misinterpretations by different parties.

Other stakeholders submitted that the policy statement provided for in clause 20(1) should be distinguished from other policy statements by referring to it as the National Development Planning Policy Statement.

Clause 21 – Development planning guidelines

- i. While Clause 21 (1) of the Bill made provision for development of guidelines for the management, preparation and dissemination of the NDP, stakeholders noted that the Bill did not offer guidelines for or fiscal rules for governing the long term NDP budgets or financing framework. Thus, stakeholders proposed that the inclusion of fiscal rules or explicit, legally binding quantitative restrictions on fiscal aggregates (revenue, expenditure, deficits and public debt) over the long-term should be embedded within the Bill to minimise the discretionary elements as was the case in the current legal frameworks which had failed to harness fiscal discipline.
- ii. Clause 21(2) - stakeholders submitted that the Bill did not define the term “formulation”. They contended that the import of this omission was that the formulation process would not be standardised, implying that the initial planning process could be subjected to unconventional methods which would render the overall national development plan ineffective. They proposed that the definition for the word “formulation” should be provided for and should include optimisation of macroeconomic framework, financial framework, and socio-economic framework in order to verify the impact of the proposed projects and programmes in the Zambian economy.
- iii. Under clause 21 (2) (d), the Bill made reference to the term “traditional authorities”. Stakeholders expressed concern that the term was misplaced and could also include headmen and village chairpersons. They proposed that the Bill should be amended by replacing the phrase “traditional authorities” with the word “chief”.

Clause 23 – Approval of national development plan

- i. Under clause 23 (1), stakeholders noted that, whereas the Bill provided for the approval of the National Development Plans by the National Assembly, it’s the Assembly’s oversight role was not explicitly stated throughout the Bill apart from references to plans and budgets being laid before the National Assembly. Stakeholders strongly recommended that the Bill should clearly provide authority for the National Assembly to amend development plans and the budget so as to effectively carry out its oversight mandate over the Executive.
- ii. On clause 23 (2), stakeholders noted that the provision was progressive and would ensure that successive Governments did not arbitrarily abandon plans for partisan reasons. While appreciating the Clause, other stakeholders observed that the Clause legally bound every incoming Government to continue with plans that may have been put in place by a preceding Government. Although continuity was a theme that emerged strongly in the Bill for the development planning process, stakeholders proposed that the Bill should allow for flexibility to take into account significant changing circumstances during implementation, an aspect that past development plans lacked, and it resulted in the plans becoming outdated and irrelevant with time.

In addition, stakeholders expressed concern that the description of “national character” was highly subjective and would take away the objectivity in the formulation of the national development plan. They proposed that the Bill should be amended by deletion of the words ‘national character’ from the clause. The proposed amendment would ensure objectivity in the planning and budgeting process.

Clause 24 – Appraisal of major project and programme

- i. Stakeholders expressed concern that the provision prescribed under clause 24(1) in which the minister responsible for development planning and budgeting was empowered to appraise of major projects and programmes, did not provide the criteria to determine whether a project or programme was “major” or not, which, if not provided for, may lead to arbitrary or inconsistent criteria.. In this regard, stakeholders proposed that the Bill should be explicit on the qualification of “major” and the appraisal requirement should be extended to cover all public investments and should also incorporate aspects of international benchmarking, in line with envisaged provisions of the forthcoming amended Public Procurement Act.

In addition, some stakeholders noted that clause 24(1) made provision for appraisal of only major projects for inclusion in the national development plan, national budget and medium-term budget plan. Stakeholders were of the view that under this provision, all projects must be subjected to an appraisal process to optimise the implementation frameworks.

- ii. Stakeholders noted with concern, that clause 24 (2) did not provide further information of what the guidelines for appraising major projects should contain in order to establish a uniform criterion for future formulation of development plans. They proposed that the Schedule should be amended to include the principal procedures that should guide the minister responsible for development planning in the formulation of guidelines before a project was ear-marked for appraisal for inclusion in the national development plan, national budget and medium term budget.

Further, stakeholders noted that Clause 24 (2) made provision for the minister responsible for development planning to issue guidelines for the appraisal of major projects and programmes. Stakeholders proposed that the Bill should be amended by making provision, for stakeholders identified to be part of the PDCC and the DDCC to be consulted in the development of guidelines to ensure representation of citizens in the development of guidelines.

Clause 26 – Institutional Strategies and implementation

Under Clause 26(1), stakeholders expressed concern on the mandatory provision to have a five year strategic and implementation plan for a ministry, provincial office, local authority and spending agency. This meant that institutions which planned for a shorter period would have to change to a five year planning and implementation period. They contended that the Bill should allow for some form of flexibility in order to accommodate institutions

that may require shorter planning periods to effectively respond to the changing business and regulatory environment.

Other stakeholders submitted that in the manner the provision was cast, it was more focused on institutions that did not have strategic plans. They proposed that the Clause should recognise existing strategic plans.

Clause 27 – Link to National Planning Framework

Under clause 27, stakeholders appreciated the provision. However, they proposed that there was need for a provision to show the link between the Integrated Development Planning process for all districts and the national planning cycle as envisaged in the National Planning Framework. This would ensure that some programmes included in the IDPs were aligned to the National Plans.

Clause 30 – Mid-term review of National Development Plan

Under clause 30(2), the Minister was required to prepare annual and mid-term reviews of National Development Plans, which would include an assessment of the impact of any unplanned projects on the implementation of the National Development Plan and the annual budget. While clause 24(1) provided that projects, particularly major projects and programmes, would have to be appraised before inclusion in the Plan, stakeholders were of the view that no unplanned projects or programmes should be taken on during the implementation of the National Development Plan as doing so would distort the implementation of the Plan and the budget as funds for unplanned projects would have to be diverted from some planned and budgeted for projects or programmes.

PART IV

BUDGET PREPARATION PROCESS

Clause 32 – Budget Policy Paper

- i. Clause 32(1) - stakeholders noted that the clause which required every controlling officer for a head of expenditure by the second Friday of April each year to submit to the Secretary to the Treasury a detailed budget policy paper which include several things, including the review of past budget, proposed new projects and changes in policy, fees and fines, among others, was not corresponding with Clause 29 which required the Minister, in consultation with the minister responsible for finance and the Secretary to the Treasury to table before the National Assembly, an annual review of the implementation of the National Development Plan before the last Friday of May as stipulated under clause 29.

Stakeholders contended that the stipulated timings were mismatched in that the annual reviews should feed into the budget preparation for the following year. However, this was not the case and could result in poor performance during budget

implementation. Further, it was submitted that budgets, and particularly funding, for the subsequent year should be linked to how well an expenditure head had performed in the previous year.. In this regard, stakeholders proposed that the clause should be amended accordingly.

- ii. Clause 32 (2) - stakeholders submitted that the clause should be moved in Clause 2 under interpretations.

Clause 33 – State and non-state actors’ submission of budget policy proposals

Stakeholders submitted that the proposed Bill, once enacted, was expected to entrench participatory or decentralised development planning and budget processes. While Clause 33 required revenue and expenditure policy proposals for the forthcoming year to be made by state and non-state actors by the last Friday of April, there were no guidelines from the Ministry of Finance on how they could engage the public. Stakeholders noted that the manner in which the clause was drafted entailed that it would be the responsibility of citizens to engage the state.

On the contrary, stakeholders noted that best practice was that the state should engage the citizens and other non-state actors. In this vein, stakeholders strongly submitted that the procedure of how the state should engage citizens should be clearly stipulated in the clause and the expected timings when proposals made shall be considered, as was the case under Clause 38 on the Budget Call Circular.

Clause 36 – Green paper on Medium Term Budget Plan

Under Clause 36 (1), stakeholders submitted that whereas the clause was progressive, they were of the view that the clause should include a provision for the minister responsible for finance to issue a circular to commence preparation of the Medium Term Budget Plan (MTBP) on the same lines as was the case under Clause 38 (1) on the preparation of annual budget by the issuance of Budget Call Circular. This would also be in line with Clause 29(4) which provided that the annual review shall form the basis for the formulation of the medium term budget plan.

Clause 37 – Public consultation on Green Paper

- i. Clause 37 (2) – stakeholders observed that while the submission of the Green Paper on the Medium Term Budget Plan (MTBP) by the minister responsible of finance to an appropriate Committee of the National Assembly for consultation was progressive as it gave the National Assembly an opportunity to participate in the budget formulation process, the provision did not provide for the National Assembly’s resolutions on the MTBP to be taken into account in the preparation of the final budget estimates. Stakeholders felt strongly and submitted that the clause should explicitly state a time-frame within which the National Assembly should resolve on the MTBP and to provide for the resolutions of the National Assembly to be an endorsement and not mere

consultations so as to compel the minister responsible for finance to take into account the endorsement of the National Assembly in the preparation of the final Budget.

- ii. Clause 37 (4) – stakeholders noted that while the clause which provided for a state or non state actor to submit their comments on the Green Paper to the minister responsible for finance by the first Friday of August , there was need for the clause to provide for an effective organic state planning entity working alongside independent non-governmental bodies. They submitted that this would result in enhanced integration and avert the tendency to operate in silos. Further, it was submitted that there was need to institutionalise public consultation by providing adequate funds to undertake the planned activities.

Clause 38 – Budget Call Circular

Some stakeholders expressed concern over the time frame provided for the issuance of the Budget Call Circular under the clause. They submitted that the proposed issuance of the Budget Call Circular in mid-July was less than three months before the minister responsible for finance was required to lay the budget before the National Assembly. They contended that this was not ample time for the spending agencies as well as the ministry responsible for finance to prepare the annual estimates. In this regard, stakeholders were of the view that a longer budget preparation period should be prescribed under the clause and that the Budget Call Circular be issued by 1st March.

Clause 42 – National Budget

- i. Stakeholders noted that whereas this Clause highlighted that the budget shall be in line with the Constitution, a major requirement of the Constitution was decentralisation by devolution using the subsidiarity principle. While the clause clearly stipulated that the budget shall include estimates of revenue and expenditure of central government, there were no requirements on the budgets for local authorities. Stakeholders wondered how fiscal decentralisation would be achieved in the absence of these budgets.

Stakeholders strongly recommended that the Clause should be amended to provide for expenditure heads for local authorities in order for them to be receiving funds and ensure fiscal decentralisation.

- iii. Clause 42 (3) and (4) – stakeholders noted that detailing of the estimates of revenue and expenditure under this Clause was unnecessary. In this vein, they submitted that the appropriate part to provide for such details was under the part of the Schedule. Further, stakeholders submitted that the classification by function and administrative classification should also be included under the Clauses, especially since the Government had adopted Output Based Budgeting, a results oriented format, as opposed to the input based Activity Based Budgeting. Furthermore, current expenditure under Clause 42 (4)(a) should be further broken down into two: (1) *Personal Emoluments* (or Salaries and Wages) and (2) *Goods and Services*.

- iv. Clause 42 (7) – stakeholders submitted that the Clause should be moved to Clause 2 under interpretation.

Clause 43 – Presentation of Budget to National Assembly

- i. Stakeholders were of the strong view that presentation of the budget to the National Assembly by the minister responsible for Finance should be accompanied by the presentation of the appropriate Bills supporting the estimates. This measure would enable the National Assembly to scrutinise the Bills alongside the estimates. In addition, this measure would also enable the Bills to be given adequate time for consideration. They submitted that the clause be amended accordingly.
- ii. Further, stakeholders noted that whereas the clause had provided for the laying of the National Budget before the National Assembly, the clause did not state the purpose for which the Budget would be laid before the Assembly. It was proposed that the purpose for which the budget was submitted to Parliament should be explicitly stated. Furthermore, other stakeholders also submitted that both Article 202 of the Constitution and the Bill were silent on when the budget was to be approved by Parliament. For purposes of clarity, they submitted that the Bill should state when Parliament was expected to approve the budget estimates and pass the Appropriation Bill.
- iii. Other stakeholders noted that the date of delivering the national budget to the National Assembly was not categorically stated in the Bill despite that the delivery dates for the other planning and budgeting processes being specified in the Bill. They submitted that in order to be consistent, the date for the presentation of the national budget to the National Assembly should be specified under the clause accordingly.

Clause 46 – Limitation and conditions for issuance of warrants for excess expenditure

Clause 46(2) – stakeholders submitted that for purposes of clarity, the clause should be amended by insertion of the word ‘next’ between the words ‘the’ and ‘sitting.’

Clause 47 – Accountability of Controlling Officer

Stakeholders wondered why the Clause did not prescribe corresponding sanctions or penalties for lack of attainment of the targets by a controlling officer set out in the estimates of revenue and expenditure falling under the controlling officer’s mandate. They submitted that the Clause should be amended accordingly.

Clause 48 – Budget performance report

Stakeholders submitted that the clause which provided that a minister responsible for a head of expenditure should submit a budget performance report relating to the previous year to the National Assembly by the last Friday of June was not clear, especially with respect to the current arrangement of providing Annual Reports to the National Assembly.

It was noted that this may result in duplication of efforts and possible contradictions. It was, therefore, submitted that the current reporting system be strengthened with the inclusion of budget performance in the reports of Ministries, Provinces and Spending Agencies to the National Assembly and these should be submitted by the first Friday of April.

Clause 49 – Mid-year Performance Report

Stakeholders proposed that Clause 49, which related to budget execution as in-year reporting should be placed before Clause 48 which dealt with post financial year reporting for purposes of the proper flow of Clauses.

In addition, stakeholders submitted that the content of the mid-year performance report should be specified with the possible inclusion of the following matters:

- (i) status of the domestic economy.
- (ii) an update on the macroeconomic forecasts as contained in the National Budget.
- (iii) revenue, expenditure and financing performance.
- (iv) revised budget outlook for the rest of the financial year.

Another matter that was raised by stakeholders on the Clause was the absence of the actual date when the Minister responsible for finance would lay before the National Assembly a mid-year budget performance report. They submitted that the date for the laying of the mid year budget performance report should be explicitly stated under the Clause.

Other stakeholders submitted that in line with the International Budget Partnership (IBP) which conducted comparative assessment of public budget accountability through the Open Budget Survey (OBS), mid-year budget review reports must be released no later than three months after the reporting period ended. In this vein, it was proposed that Zambia should adopt the IBP standard and produce the mid-year budget performance report by end of September.

PART V

Clause 50 – Recruitment and Placement of Planners

Stakeholders expressed concern over this Clause which was giving powers to the minister responsible for development planning to recommend the recruitment of planners. They contended that the provision was not in line with the principle of subsidiarity in that the identification of the recruitment gaps should be demand driven by each local authority. They submitted that the clause be deleted, especially that the envisaged function was being undertaken by the Local Government Service Commission.

Clause 53 – Savings and Transitional Provisions

Schedule

- i. Clause 3- stakeholders expressed concern over the provision which provided that a member of a committee or any sub-committee shall be paid such emoluments as the

Emoluments Commission may determine. They contended that this provision would be too costly for Government to implement taking into account the number of people and meetings that would be involved in the NDCC, PDCC, DDCC, and their respective sub-committees. It was strongly recommended that the nominating institution should provide the respective allowances.

- ii. Stakeholders noted that the Schedule referred to section 4 of the Act. However, the reference to the application of the Schedule for various types of committees and Cluster Advisory Groups was in clauses 5(3), 7 (8), 10 (5) and 13 (4) of the Bill. It was, therefore, recommended that reference to section 4 should be substituted with reference to sections 5(3), 7 (8), 10 (5) and 13 (4).

8.1 OTHER CONCERNS

i. Objects of the Bill

Under the provisions dealing with matters connected with or incidental to the objects of the Bill, stakeholders submitted that the ministry responsible for planning was not in charge of economic management. Furthermore, national planning and economic management had not been integrated in the Bill. For example, the Bill consistently referred to the Secretary to the Treasury who was mandated by Article 183(3)(b) and (c) of the Constitution to be in charge of economic management. Furthermore, the position of Secretary to the Treasury had been assigned to the ministry responsible for finance. This dual role of the Secretary to the Treasury worked very well when the ministry responsible for finance was also responsible for national planning, which was no longer the case.. Stakeholders were of the view that the implication of maintaining this dual role for the Secretary to the Treasury was that the outcomes of national planning and economic management would be rendered ineffective due to the high probability of institutional frictions emerging.

In this regard, stakeholders submitted that in order to realign the role of the Secretary to the Treasury to the Treasury function, there was need for an amendment in order to separate economic management and treasury functions. This would improve efficiency in the public sector in the implementation of an integrated national planning and budgeting system. They specifically proposed the amendment of Section 183 (3)(b) and (c) of the Constitution by moving the economic management function to the “Chief Controlling Officer” under the ministry responsible for planning. Furthermore, the ministry responsible for planning be put in charge of economic management and also be elevated to a higher status to supervise the implementation of national development plans across all sector ministries.

ii. Replication of Provisions

Stakeholders submitted that the Bill seemed to have replicated the provisions of the *Urban and Regional Planning Act, No.3 of 2015* under Sections 3 and 4 provided for national, regional, provincial, district and local planning frameworks and further provided that the Act was superior to other Acts of Parliament in planning matters. The Bill equally provided

for coordinated development planning and budgeting at all levels of Government. The two Acts should be reconciled as well, otherwise the *Urban and Regional Planning Act* would supersede the provisions of the Bill.

iii. *Functions of the committees*

Stakeholders noted that, much as the composition and functions of the committees at the national, provincial and district levels had been laid out quite clearly within the Bill, the institutional guidelines regarding the responsibilities of the Ministry of National Development Planning (MNDP) and Ministry of Finance (MoF) lacked clarity and risked being misinterpreted.

iv. *NDCC sittings*

Stakeholders noted that best practice required that the lower level Committees meet more often than the NDCC. However, the Bill did not stipulate how often the different Committees were supposed to sit but allowed in Clause 4(5) and Clause 7(5) the Committees to regulate their own procedures. Without legal backing, the committees would have the discretion to develop their own procedures, which could lead to the adoption of inappropriate or inefficient procedures, as well as irregular scheduling of sittings. This would in turn pose a risk of the committees not meeting the aspirations of the Bill. The lack of an appropriate provision on this matter could also make it difficult to hold the members accountable should they be found wanting..

v. *Principle of Equity*

Some stakeholders expressed concern that the principle of equity was eliminated from the Bill. Considering the high inequalities currently obtaining in Zambia, they proposed that Part III should be amended by inclusion of an express provision to effect the requirement for active participation of marginalised groups in society.

vi. *Budget Credibility*

Stakeholders submitted that the Bill was silent on issues pertaining to budget credibility in terms of allocations and actual releases. Stakeholders, therefore, proposed that the Bill should include a specific provision that would address budget credibility, which would compel the Government to accurately and consistently adhere to expenditure and revenue targets. They contended that the current work of the Public Accounts Committee provided evidence of the current degree of budget credibility.

vii. *Supremacy of the legislation*

Stakeholders noted that the *Urban and Regional Planning Act, No 3 of 2015* had provisions on planning. For the avoidance of duplication, stakeholders proposed that the National Planning and Budgeting legislation should be the supreme legislation on all matters relating to planning and budgeting.

viii. *Parliamentary Oversight*

Stakeholders noted with concern that despite the envisaged pre-budget review, budget approval processes, as well as the anticipated oversight of budget implementation by the National Assembly, the Bill had not explicitly provided for the establishment of a

Parliamentary Budget Office and had not spelt out the functions of the Expanded Budget Committee. This was despite the 2014 Planning and Budgeting Policy recognising that parliamentary oversight function remained one of the cornerstones of development and must be fostered to ensure accountability and transparency. In this regard, stakeholders strongly recommended that the Bill should have clearly defined provisions for the establishment of a Parliamentary Budget Office and Budget Committee and spell out their functions. Further, sector budget analysis by portfolio committees should also be provided for. The stakeholders proposed that a summary of the Parliamentary budget oversight process be inserted in the Bill as outlined below.

1. Parliamentary Approval

1.1 The National Budget shall be laid before the National Assembly together with the following –

- (i) mid-year economic report,*
- (ii) relevant bills related to the National Budget Estimates, and*
- (iii) any other documents that the minister responsible for finance may deem necessary to provide additional information on the budget estimates.*

1.2 The National Budget estimates shall be committed to appropriate committees of Parliament for detailed scrutiny in line with the procedures of the National Assembly.

1.3 Without prejudice to generality of subsection ..., a committee may when scrutinising the budget estimates for a particular vote take into account –

- (i) budgetary oversight function under Article 63(2) of the Constitution,*
- (ii) guiding principles of public finance including those under Article 198 of the Constitution,*
- (iii) the annual review of the National Development Plan under Section 29 of this Act,*
- (iv) the annual report of the institution to which a vote relates, and*
- (v) action taken on Public Accounts Committee recommendations on the findings in the Report of the Auditor General relating to a particular vote.*

2 Ministerial Budget Policy Statements

2.1 A minister responsible for a vote shall submit a budget policy statement to an appropriate committee of parliament scrutinising that vote.

2.2 The ministerial budget policy statement, in subsection (1), shall at least contain the following information:

- (i) mandate of the ministry, province or spending agency;*
- (ii) achievements, challenges and budget performance for the immediate preceding financial year;*
- (iii) mid-year budget performance for the current year;*
- (iv) priority areas, in line with the National Development Plan, for the next financial year and the medium term; and*

(v) *budget estimates for the next financial year and the medium term.*

2.3 Establishment of the Parliamentary Budget Office

- i. *There shall be established a Parliamentary Budget Office which shall consist of persons appointed on merit by virtue of their expertise in finance, economic and public policy matters.*
- ii. *The experts in subsection... will include those engaged on temporary basis for specific assignments.*

3 Functions of the Parliamentary Budget Office

- i. *The functions of the Parliamentary Budget Office shall be to provide the National Assembly with timely, objective and non-partisan analysis and information in connection with the national budget and economy.*
- ii. *Without prejudice to the generality of subsection (1), the Parliamentary Budget Office shall—*
 - (a) *prepare reports on budgetary projections, economic forecasts and macroeconomic objectives submitted to Parliament by a minister,*
 - (b) *conduct analytical studies of specific subjects on public financial management such as financial risks posed by Government sponsored enterprises and financial policies;*
 - (c) *analyse budget proposals including money bills and where appropriate, suggest options in the content or format of such proposals,*
 - (d) *generally give advice to the National Assembly and its committees on the budget and the national economy,*
 - (e) *establish and foster such relationships with the Treasury and with other national and international organisations, with interest in budgetary and economic matters, as it deems fit for the efficient and effective discharge of its mandate,*
 - (f) *undertake, independently or in collaboration with any appropriate person or institution, any other study or activity likely to assist in carrying out the functions specified in this subsection, and*
 - (g) *carry out any other function relating to parliamentary budget oversight as may be requested or initiated by the Office itself.*

4 Access to financial and economic data

The Parliamentary Budget Office shall have access to information and documents, necessary for the performance of its functions, from Heads of ministries, departments, provinces and spending agencies, or accounting officers named in the Public Finance Management Act, or any other person as provided under the National Assembly (Powers and Privileges) Act.

ix. Linkage between the audit and budget process

Some stakeholders expressed concern on the lack of linkage between the audit process and the National Budget as espoused under Clause 39 and 42 of the Bill. They strongly recommended that the audit process should form part of the budget framework in order to enhance accountability by controlling officers.

x. Sanctions for breach of deadlines

Stakeholders noted with concern that whereas the Bill had prescribed for the national budget processes such as the submission of budget policy proposals, public consultation on Green Paper and the Budget Call Circular and their respective timelines, regrettably there were no specific sanctions provided for a breach of any of the statutory requirements such as non-observance of deadlines. The stakeholders submitted that sanctions for breach of the prescribed requirements be provided for in order to ensure that officers involved in the planning and budgeting process performed their functions diligently.

xi. Powers of the Secretary to the Treasury

Some stakeholders expressed concern with the impact of the implied discretionary powers given to the office of the Secretary to Treasury to unilaterally decide during the course of implementation of the national budget the amounts to allocate to projects and programmes. Further, the proposed Bill was silent on the mechanism of scheduling disbursement of funds to spending agencies according to the national budget. Stakeholders contended that the provisions would perpetuate the current situation where some spending agencies only received a portion of their appropriation by Parliament. In this regard, the stakeholders recommended that the Bill be amended in the appropriate Clauses to provide for the Secretary to the Treasury to restrict the allocation and disbursement of funds by the Secretary to the Treasury to an approved annual development plan and budget.

xii. Exclusion of the planning function in the Budget process

Some stakeholders expressed concern that part IV of the Bill which was focused on the budget preparation process was exclusively under the ministry responsible for finance and the ministry responsible for planning was totally omitted from this section. They contended that this omission was an irregularity as the ministry responsible for finance should primarily focus on treasury functions. In addition, stakeholders wondered why the budgeting process was still centralised under the Bill while the planning process had been decentralised.

Further, it was noted that while the Bill clearly stated how the national structures would be involved, it did not explicitly state how the planning structures at provincial, district and sub-district levels would be involved in the budgeting process. Stakeholders submitted that these omissions should be addressed in the Bill.

xiii. Inconsistency in the nomenclature for the Bill

Some stakeholders noted with concern that some pieces of legislation such as the *Public Finance Management Act, 2018* and the *Local Government Act, 2019*, referred to the *National Planning and Budget Act, 2018*. The Bill on the other hand indicated that it was to be cited as the *National Planning and Budgeting Act, 2019*. They submitted that this inconsistency needed to be normalised accordingly.

9.0 COMMITTEE'S OBSERVATIONS AND RECOMMENDATIONS

The Joint Committee's observations and recommendations are as outlined below.

- i.* The Joint Committee observes that although extensively used in the Bill, the word “plan” has not been defined under Clause 2 on definitions. The Joint Committee, therefore, recommends that the word should accordingly be defined.
- ii.* The Joint Committee observes that the Bill provides that the minister responsible for national development planning, in consultation with the minister responsible for finance, may appoint different dates for the coming into operation of different provisions or parts of the Act. The Joint Committee contends that the proposed piece-meal operationalisation of the Bill will be problematic and a possible recipe for confusion in its implementation.

In light of the above, the Joint Committee recommends that the provision for appointment of different dates for the coming into operation of different provisions or parts of the Act be amended so as to provide for only one Commencement Order to operationalise the Act.

- iii.* The Joint Committee observes that under Clause 4 (2) which provides for the composition of the National Development Coordinating Committee, there is no representation from the academia, the Zambia Revenue Authority and Bank of Zambia.

In this regard, the Joint Committee recommends that the Clause should be revised so as to provide that the composition of the National Development Coordinating Committee includes a representative from a public university, the Commissioner General of the Zambia Revenue Authority and the Governor of the Bank of Zambia so as to enhance effectiveness of the NDCC.

- iv.* Under Clause 4(2) (g) (iv), the Joint Committee observes that the provision for a representative of the private sector is too general and the value that such a representative could add to the NDCC is unclear.
In view of this, the Committee recommends that the clause be amended to specify that this representative should be selected from the financial sector.
- v.* The Joint Committee observes that Clause 4 (5) provides that the National Development Co-ordinating Committee may regulate its own procedure, subject to the Act. However, the functions of the Committee are prescribed in the Act and the procedure for conducting its meetings is provided for under the Schedule as referred to in clause 5(3). In light of this, the Joint Committee recommends the deletion of Clause 4 (5) as it does not seem to serve any purpose.
- vi.* The Joint Committee observes that Clause 7(2)(g), which provides for not more than two chiefs’ representatives within the province appointed from amongst themselves may be problematic to implement, especially that there is an already established body comprising chiefs’ representatives from the ten provinces.

In this regard, the Joint Committee recommends that Clause 7(2)(g) should be amended to provide for the chiefs' representatives to be nominated by the provincial council of chiefs to sit on the PDCC so as to avoid any possible conflicts in the appointment of chiefs' representation.

- vii.* The Joint Committee observes that Members of Parliament have not been included in the composition of the District Development Coordinating Committee under Clause 10 (2). This is a very serious omission given the critical role that the Members of Parliament play in advocating for the needs and interests of Ward Development Committees and Constituency Development Fund Committees in the developmental agenda.

In this regard, the Joint Committee recommends that Members of Parliament should be included as members of District Development Coordination Committees as they are well placed to know the development needs of the districts. In addition, the Clause should be amended to include two representatives of councillors selected from among themselves.

- viii.* The Joint Committee observes that under Clause 12 (2) the councils have been excluded in the reporting structure for the DDCC. This omission undermines the critical role played by the council in validating DDCC resolutions.

In this regard, the Joint Committee recommends that Clause 12 (2) should be amended to provide for the approval of the DDCC resolutions by the council before submission to the PDCC

- ix.* The Joint Committee observes that the functions of the NDCC, PDCC and DDCC as promulgated under Clauses 5 (1), 8 (1) and 11 of the Bill, seem to suggest that the resolutions of the Committees are merely advisory.

The Joint Committee, therefore, recommends that Clauses 5 (1), on the functions the NDCC should be amended to provide for the resolutions of the committees to be final, subject to approval by the Cabinet.

- x.* The Joint Committee expresses concern over Clause 13 (1) which empowers the Minister, in consultation with the minister responsible for finance and the Secretary to the Treasury, to constitute Cluster Advisory Groups for the purpose of facilitating the participation of non-state actors in the national planning and budgeting processes. Further, the selection of the members of the Cluster Advisory Groups is at the discretion of the Minister and could be subject to abuse.

The Joint Committee therefore, recommends that the composition of the Cluster Advisory Groups be provided for in the Bill. In addition, the terms of reference for the Cluster Advisory Groups should be clearly outlined under the schedule of the Bill.

- xi.* Under clause 17(2) (c) and (d), the Joint Committee observes that the Bill provides for consultative processes at various levels in the preparation of the Long Term Development Plan. However, the Bill does not provide a time limit in which the Minister should submit the Long Term Development Plan to Cabinet for approval and subsequently to the National Assembly. It also notes that the Long Term Development Plan is the basis for developing the national performance framework as provided in Clause 18.

The Joint Committee, therefore, recommends that a specific provision for the time frame with regard to the approval of the Long Term Development Plan be provided for accordingly.

- xii.* The Joint Committee observes that the provision prescribed under Clause 20(1) (a), in which the Minister is required to prepare a policy statement is too open. It contends that the provision neither provides for a period in which the Minister should issue the Policy Statement nor the frequency of the issuance. The Joint Committee is of the view that this omission could lead to inconsistency in reporting, which would then make it difficult to assess the progress made on projects or programmes in the NDP.

The Joint Committee, therefore, recommends that the Bill should be amended to ensure that a time frame and frequency of issuing the Policy Statement is enshrined in the Act.

- xiii.* The Joint Committee notes that Clause 21 (1) of the Bill empowers the Minister to develop guidelines for the management, preparation and dissemination of the NDP and yet it does not make similar provisions for the Long Term Development Plan. The Joint Committee further observes that the Bill makes no provision for the period or the time frame when the Minister should issue the Development Planning Guidelines. It is of the strong view that even the Long Term Development Plan should be governed by a set of guidelines for effective implementation.

The Joint Committee recommends that a provision should be made for the Minister to set guidelines for the management, preparation and dissemination of the Long Term Development Plan. The Joint Committee further recommends that a provision should be inserted in the Bill to clearly state when the Minister is expected to issue the guidelines.

- xiv.* Under Clause 21 (2) (d), the Joint Committee observes that the term “traditional authorities” is too broad and is inconsistent with Clauses 7(2) (g) and 10(2)(e) which make reference to chiefs.

In light of this, the Joint Committee recommends that Clause 21 (2) (d) must be amended by replacing the phrase “traditional authorities” with the word “chiefs”.

- xv. Under clause 23(1) and 17 (2) (d), the Joint Committee observes that in as much as the Bill provides for the approval of the National Development Plan and the Long Term Development Plan by the National Assembly, the oversight role of the Assembly is not explicitly provided for.

The Joint Committee recommends that the oversight role of the National Assembly should be strengthened through clear provisions in the law for the National Assembly to be empowered to amend development plans and the national budget when deemed appropriate so as to effectively carry out its oversight function over the Executive.

- xvi. The Joint Committee observes that the phrase “national character” under Clause 23(2) has neither been defined nor have the guidelines been provided in the Bill to qualify projects or programmes as being of national character. The Joint Committee is of the view that this wording can be misinterpreted and is may be subject to abuse.

The Joint Committee recommends that the phrase “national character” should be defined in Clause (2) and guidelines for the classification of projects as national character.

- xvii. The Joint Committee observes that whereas Clause 23(2) promotes the aspect of continuity of programmes and projects in an approved National Development Plan by successive Governments. However, the Bill does not provide for flexibility in the Plan in certain circumstances. The Joint Committee notes that the economic environment is dynamic and emergency situations may arise.

In light of this, the Joint Committee recommends that the Bill should be amended by enshrining flexibility in implementation of Development Plans which would empower the Minister to shift resources as and when priorities change while maintaining the same resource constraints.

- xviii. The Joint Committee notes that Clause 24(1) which provides that the Minister responsible for development planning and budgeting is empowered to appraise major projects and programmes, does not provide the criteria to determine whether a project or programme is “major” or not, which, if not provided for, may lead to changes in criteria as and when it is suitable.

The Committee recommends that the Bill should be amended by inserting the definition of the term “major project” in the Bill.

- xix. The Joint Committee notes that Clause 36 (1) has not prescribed for the issuance of one budget circular to commence the preparation of the Medium Term Budget Plan (MTBP). The Joint Committee recommends that the clause should be amended to include a provision for the Minister responsible for finance to issue one budget

circular to commence the preparation of the Medium Term Budget Plan (MTBP) and subsequent annual budgets.

- xx. Clause 37 (2) – The Joint Committee observes that while the submission of the Green Paper on the MTBP by the minister responsible for finance to an appropriate committee of the National Assembly for consultation is progressive as it gives the National Assembly an opportunity to participate in the budget formulation process, the provision does not provide for the National Assembly’s resolutions on the MTBP to be taken into account in the preparation of the final budget estimates. Further, no time frame has been prescribed for the National Assembly, through the appropriate committee, to consider the Green Paper on the MTBP.

In this vein, the Joint Committee strongly recommends that the clause should explicitly state a time-frame within which the National Assembly will consider the MTBP and to also provide for the resolutions of the National Assembly on the MTBP to be binding on the Minister responsible for finance in the preparation of the final Budget.

- xxi. Clause 38 – The Joint Committee expresses concern over the time frame given on the issuance of the Budget Call Circular under Clause. The Joint Committee notes that the proposed issuance of the Budget Call Circular in mid-July, is less than three months before the minister responsible for finance is required to lay the Budget before the National Assembly. This is not enough time for the spending agencies as well as the ministry responsible for finance to prepare the annual estimates.

In this regard, the Joint Committee is of the strong view that a more realistic budget preparation period be provided under the Clause. It is the considered view of the Joint Committee that the Budget Call Circular should be issued by first April.

- xxii. The Joint Committee finds Clause 48 which provides that the minister responsible for a head of expenditure should submit a budget performance report relating to the previous year to the National Assembly by the last Friday of June not clear, especially with respect to the current arrangement of tabling Annual Reports to the National Assembly by Ministries, Provinces and Spending Agencies (MPSAs). Not only will this provision result in duplication of efforts but also possible contradictions in some instances. It is, therefore, recommended that the current reporting system be strengthened with the insertion of a requirement that reports on budget performance be included in the reports of MPSAs to the National Assembly and the addition that all such reports be submitted to the National Assembly by the 1st March.

- xxiii. Under the Schedule on Clause 3, the Joint Committee finds the provision for a member of a committee or any sub-committee to be paid such emoluments as the Emoluments Commission may cause unnecessary confusion especially that the Emoluments Commission has not been operationalised. The Joint Committee,

therefore, strongly recommends that that members on the NDCC, PDCC, DDCC and Sub-Committees should be paid by the Ministry of National Development Planning.

xxiv. Parliamentary Oversight

The Joint Committee notes that despite the envisaged pre-Budget review, budget approval processes, as well as the anticipated oversight of budget implementation by the National Assembly, the Bill has not explicitly provided for the establishment of a Parliamentary Budget Office and spelt out the functions of the Expanded Budget Committee. This is despite the 2014 Planning and Budgeting Policy recognising that parliamentary oversight function remains one of the cornerstones of development and must be strengthened to ensure accountability and transparency. In this regard, the Joint Committee is of the strong view that the Bill should address this serious omission by providing clearly defined provisions for the establishment of a Parliamentary Budget Office and the Expanded Budget Committee and should spell out their functions. Further, sector budget analysis by portfolio committees should also be provided for.

In this vein, the Joint Committee recommends that the summary of the Parliamentary oversight of the budget process be included in the Bill as outlined below.

Parliamentary Approval

1. The National Budget shall be laid before the National Assembly together with the following –

- (a) mid-year economic report;*
- (b) relevant bills related to the National Budget Estimates; and*
- (c) any other documents that the Minister responsible for finance may deem necessary to provide additional information on the budget estimates.*

1.2 The National Budget estimates shall be referred to appropriate committees of Parliament for detailed scrutiny in line with the procedures of the National Assembly.

1.3 Without prejudice to generality of subsection, a committee may, when scrutinising the budget estimates for a particular vote, take into account:

- (a) budgetary oversight function under Article 63(2) of the Constitution;*
- (b) guiding principles of public finance including those under Article 198 of the Constitution;*
- (c) the annual review of the National Development Plan under Section 29 of this Act;*
- (d) the annual report of the institution to which a vote relates; and*
- (e) action taken on Public Accounts Committee recommendations on the findings in the Report of the Auditor General relating to a particular vote.*

2. A minister responsible for a vote shall submit a budget policy statement to an appropriate committee of parliament scrutinising that vote.

1.1 *The ministerial budget policy statement, in subsection (1), shall at least contain the following information:*

- (a) mandate of the ministry, province or spending agency;*
- (b) achievements, challenges and budget performance for the immediate preceding financial year;*
- (c) mid-year budget performance for the current year;*
- (d) priority areas, in line with the National Development Plan, for the next financial year and the medium term; and*
- (e) budget estimates for the next financial year and the medium term.*

Establishment of the Parliamentary Planning and Budget Office

2.1 *There shall be established a Parliamentary Budget Office which shall consist of persons appointed on merit by virtue of their expertise in finance, economic and public policy matters.*

2.2 *The experts in subsection 3 will include those engaged on temporary basis for specific assignments.*

Functions of the Parliamentary Budget Office

3 *The functions of the Parliamentary Budget Office shall be to provide the National Assembly with timely, objective and non-partisan analysis and information in connection with the national budget and economy.*

4 *Without prejudice to the generality of subsection (1), the Parliamentary Budget Office shall:*

- (a) prepare reports on budgetary projections, economic forecasts and macroeconomic objectives submitted to Parliament by a minister;*
- (b) conduct analytical studies of specific subjects on public financial management such as financial risks posed by Government sponsored enterprises and financial policies;*
- (c) analyse budget proposals including money bills and where appropriate, suggest options in the content or format of such proposals;*
- (d) generally give advice to the National Assembly and its committees on the budget and the national economy;*
- (e) establish and foster such relationships with the Treasury and with other national and international organisations, with interest in budgetary and economic matters, as it deems fit for the efficient and effective discharge of its mandate;*
- (f) undertake, independently or in collaboration with any appropriate person or institution, any other study or activity likely to assist in carrying out the functions specified in this subsection; and*
- (g) carry out any other function relating to parliamentary budget oversight as may be requested or initiated by the Office itself.*

5 *Functions of Expanded Budget Committee and Portfolio Committees*

In addition to other prescribed functions, the Expanded Budget Committee shall have power to approve allocations across Ministries, Provinces and other Spending Agencies (MPSAs) and the portfolio committees shall have power to approve sector budgets.

6 Access to financial and economic data

The Parliamentary Budget Office shall have access to information and documents, necessary for the performance of its functions, from Heads of ministries, departments, provinces and spending agencies, or accounting officers named in the Public Finance Management Act, or any other person as provided under the National Assembly (Powers and Privileges) Act.

xxv. The Joint Committee notes with concern that, whereas the Bill has prescribed the national budget processes such as the submission of budget policy proposals, public consultation on the Green Paper and the Budget Call Circular and their respective timelines, there are no specific sanctions provided for breach of any of these statutory requirements, including the non-observance of deadlines.

The Joint Committee recommends that sanctions for breach of the prescribed requirements be provided for in order to ensure that officers involved in the planning and budgeting process adhere to the provisions of the Act.

xxvi. The Joint Committee notes that lack of linkages and synergies between the audit process and the national budget as espoused under Clause 39 and 42 of the Bill has significantly contributed to poor budget performance over time. The Joint Committee, therefore, strongly recommends that the audit process should form part of the budget preparation framework in order to enhance accountability.

xxvii. The Joint Committee notes with concern the absence of a Financial Responsibility Charter under the Bill which essentially regulates financial behaviour by responsible officers and institutions, as was the case in most jurisdictions in the region. In this regard, the Joint Committee strongly recommends that a provision be made for a Financial Responsibility Charter.

xxviii. The Joint Committee expresses concern that the principle of equity has been omitted in the Bill. Considering the high inequalities currently obtaining in Zambia, it strongly recommends that Part III of the Bill should be amended by inclusion of an express provision to effect the requirement for active participation of those groups of society that were disadvantaged, usually marginalised and discriminated against.

xxix. The Joint Committee observes that the Bill does not commit to the principal of credibility in the context of budget allocations vis-a-vis budget releases. The Joint Committee is concerned that this omission may cause delays in the implementation of most projects and programmes. In light of this, the Joint Committee recommends that the Bill should make provision for budget credibility so as to ensure that the Government consistently meets the revenue and expenditure targets.

xxx. Related to issue of budget credibility, the Joint Committee expressed very serious concern over the inconsistent release by the Government of the Constituency Development Fund and the Local Government Equalisation Fund, which are constitutionally mandated.

In this regard, the Joint Committee strongly recommends that non discretionary constitutional allocations such as these two Funds should be ring fenced and released timely in line with the spirit and the letter of the Republican Constitution.

10.0 CONCLUSION

In order to enhance budgetary and fiscal accountability, transparency and overall governance, there is need to put in place legislation that can enhance citizens' participation in the planning, budgeting and implementation of national budgets as this fosters ownership of development programmes and greater impact at community and national levels. The Joint Committee is of the view that National Planning and Budgeting Bill is an attempt to fill this gap.

The Joint Committee therefore, fully supports the Bill, subject to the recommendations made in this Report, as its enactment would ensure the realisation of the principles of national planning and budgeting as espoused in the Constitution. The Joint Committee is further confident that the enactment of this piece of legislation will also lead to greater involvement of the National Assembly in the budget formulation process and a coordinated, decentralised, transparent and participatory national planning and budgeting process that will ensure sustainable and inclusive development.

To fully achieve the objects of the Bill, there is need to address the issues highlighted in the Joint Committee's Report in order to ensure better management of the processes and achieve the intended results.

We have the Honour to be, Sir, the Joint Committee Comprising of the Committee on National Economy, Trade and Labour Matters and the Budget Committee, mandated to consider the National Planning and Budgeting Bill, N.A.B No. 22 of 2019 for the Fourth Session of the Twelfth National Assembly.

Dr S Musokotwane, MP
(Chairperson)

Mr M Simfukwe, MP;
(Member)

Ms M Subulwa, MP;
(Member)

Ms M Miti, MP;
(Member)

Mr L A Lufuma, MP;
(Member)
Mr S K Kakubo, MP;
(Member)
Mr P Phiri, MP;
(Member)
Mr F C Chaatila, MP;
(Member)
Mr D Mumba, MP;
(Member)
Mr J Siwale, MP;
(Member)
Mrs S S Mulyata, MP;
(Member)
Mr R Nakacinda, MP;
(Member)
Mr G G Nkombo,MP;
(Member)
Mr D Livune, MP;
(Member)
Mr E M Mwila, MP;
(Member)
Dr S C Kopulande, MP;
(Member)
Mr C Chali, MP;
(Member)
Mr E Kamondo, MP;
(Member)
Mr D Chisopa,MP; and
(Member)
Mr M Mubika, MP.
(Member)

February, 2020
LUSAKA

APPENDIX I

List of National Assembly Officials

Ms C Musonda, Principal Clerk of Committees
Mr F Kateshi, Principal Clerk – Parliamentary Budget Office
Mr H Mulenga, Deputy Principal Clerk of Committees (FC)
Mr S Mtambo, Deputy Principal Clerk- Parliamentary Budget Office
Mrs C K Mumba, Senior Committee Clerk (FC)
Mr S C Samuwika, Committee Clerk
Mrs E K Zgambo, Committee Clerk
Mrs E M Z Banda, Committee Clerk
Mr D Mwinamo, Senior Legal Officer
Ms M Kaoma, Legal Officer
Ms L Chilala, Typist
Mrs G Chikwenya, Typist
Mr M Chikome, Committee Assistant
Ms B Chishimba, Intern
Mr M Mainga, Intern
Mr K Mwitwa, Intern
Mr E Chipuka, Intern
Mr W Zimba, Intern

APPENDIX II

LIST OF WITNESSES

- 1) Minister of National Development Planning
- 2) Minister of Finance
- 3) Secretary to the Cabinet
- 4) Secretary to the Treasury
- 5) Ministry of National Development Planning
- 6) Ministry of General Education
- 7) Ministry of Justice
- 8) Ministry of Tourism and Arts
- 9) Ministry of Housing and Infrastructure
- 10) Ministry of Local Government
- 11) Provincial Administration-North Western Province
- 12) Provincial Administration - Eastern Province
- 13) House of Chiefs
- 14) Bank of Zambia
- 15) Lusaka City Council
- 16) Mansa Municipal Council
- 17) Zambia Revenue Authority
- 18) Zambia Institute for Policy Analysis and Research
- 19) Zambia Development Agency
- 20) Industrial Development Cooperation
- 21) National Economic Advisory Council
- 22) Local Government Service Commission
- 23) Local Government Association of Zambia
- 24) Zambia Institute for Chartered Accountants
- 25) Civil Society for Poverty Reduction
- 26) Consumer Unit Trust Society
- 27) Centre for Trade Policy and Development
- 28) Jesuit Centre for Theological Reflection
- 29) Non-Governmental Gender Organisation Co-Ordinating Council
- 30) Zambia Association of Manufactures
- 31) Economic Association of Zambia
- 32) Zambia Association of Chamber Of Commerce
- 33) Action Aid
- 34) Bankers Association of Zambia
- 35) Zambia Civic Education Association
- 36) Civil Service Commission
- 37) Water Aid Zambia
- 38) Alliance for Community Action
- 39) Save the Children
- 40) Alliance for Accountability Advocates Zambia