**Diagnostic Questionnaire**

| **Stage** | **Question** | **Evidence** | **Status/what happened** | **Observed Weaknesses** | **Cause of Weakness / Constraints** | **Recommendation** |
| --- | --- | --- | --- | --- | --- | --- |
| **Overarching Framework** | **Legislation and Institutions** | | | | | |
| Is a Fiscal Responsibility Law in place? |  |  |  |  |  |
| Is an up-to-date Financial Management and Administration law (or equivalent) in place? |  |  |  |  |  |
| What institutions are involved in the Budget Performance Reporting? |  |  |  |  |  |
| **Budget and Accounting Systems** | | | | | |
| Is the NCOA in use, and if so which segments? |  |  |  |  |  |
| What software is being used to collate, track stages and publish the budget? Does it accommodate the new NCOA? Can it produce IPSAS Budget data? Can it produce the budget book? |  |  |  |  |  |
| What software (IFMIS) is being used to execute the budget and record financial transactions? Is it being used by all MDAs? |  |  |  |  |  |
| **Data Flows** | Are MDAs executing the budget within IFMIS or are returns made to DFA and entered manually? |  |  |  |  |  |
| What reports can be produced from IFMIS or equivalent in relation to revenue and expenditure by economic, admin, function and location segments? |  |  |  |  |  |
| Are certain expenditures and receipts executed outside the view of Treasury (e.g. Donor funds, Grants)? |  |  |  |  |  |
| **Current Reporting** | Are budget Performance reports currently being produced? If so, for what periods? Are they regular? Who receives the reports? |  |  |  |  |  |
| What is the process by which the reports are produced, and by whom? |  |  |  |  |  |
| Who are existing reports shared with? Are they published online for public information? |  |  |  |  |  |