

Open Budget Survey 2019

Questionnaire

Australia

April 2020

Country Questionnaire: Australia

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018-19

Source:

The Commonwealth of Australia 2018, Budget 2018-19 [online]. Available at: <http://www.budget.gov.au/>

Comment:

This is the most recent Budget presented by the executive for the fiscal year 2018-19.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Yes, I agree with the score and have no comments to add.

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2014C00438>

Comment:

The Charter of Budget Honesty Act 1998 outlines the documents which need to be produced by the Executive in delivering and implementing a Budget. This Act does not explicitly specify the need for a pre-budget fiscal and economic outlook the Government will use in formulating the Budget. The following references do serve some of the purposes of the PBS but are not explicitly so in their purpose.

Scott Morrison 2018, "Lower taxes for a stronger economy", Address to the Australian Business Economists, Sydney. Available at: <http://sjm.ministers.treasury.gov.au/speech/006-2018/>

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2017-18, Available at: <https://budget.gov.au/2017-18/content/myefo/html/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Yes, I agree with the score and have no comments to add.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2014C00438>

Comment:

The Charter of Budget Honesty Act 1998 outlines the documents which need to be produced by the Executive in delivering and implementing a Budget. This Act does not explicitly specify the need for a pre-budget fiscal and economic outlook the Government will use in formulating the Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Yes, I agree with the score and have no comments to add.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Yes, I agree with the score and have no comments to add.

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Yes, I agree with the score and have no comments to add.

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

Department of Finance 2018, The budget process, Budget, available at <https://www.finance.gov.au/budget/>
Department of the Prime Minister and Cabinet 2018, Cabinet Handbook 12th Edition, pp. 10, 14 and 18, Available at: <https://www.pmc.gov.au/sites/default/files/publications/cabinet-handbook-12th-edition.pdf>

Comment:

The annual Budget process begins in November or December when the Expenditure Review Committee of Cabinet (ERC) considers portfolio minister's new proposals and expected major pressures, and establishes the Budget's priorities. According to the Cabinet Handbook 12th edition (p. 14), budget decisions made will be recorded in ERC minutes and they will be made available to other ministers during the Budget Cabinet meeting. While the ERC minutes contain information as required by the IBP for the PBS, they are not really a PBS. They are more of internal reference documents used for internal discussion. The minutes are also subject to Cabinet confidentiality and not made available to the public (p. 10).

Peer Reviewer

Opinion: Agree

Comments: We note that the 2017 edition of the survey identified the answer as c), indicating there is an internal PBS. The contents of the confidential Cabinet documents will determine whether they meet the criteria to be classified as a PBS.

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Produced for internal purposes/use only

Comments: The correct answer is c - it is produced for internal purposes. The journal article referenced is dated and may not reflect current practices. Further information on the formulation of the Budget and the role of the Executive can be found at:

http://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/pubs/rp/rp0102/02rp10 and <http://www.finance.gov.au/resource-management/budget/>

Researcher Response

We disagree with changing the response from 'd' to 'c'. We are not convinced that there is an internal pre-budget "statement", although much preparatory work would certainly have been done before the budget and clearly, the Treasury, Department of Finance and other government departments produce and share information for that process. We suggest that producing information is different from producing a statement as we understand the term. The government reviewer claimed there is a document produced for internal purposes, however we are not in the position to independently verify the document, given the confidential nature of the process, and the weblinks provided by the government reviewer do not refer to any statement. We would suggest that a pre-budget document should be something like the papers that are produced by New Zealand (<https://treasury.govt.nz/sites/default/files/2018-12/bps-2019.pdf>) or the UK (https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/785618/WMS_final_Commons.pdf).

IBP Comment

IBP defers to the government reviewer on this matter, and so would consider the materials prepared for the Expenditure Review Committee, if published, as a PBS.

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

The annual Budget process begins in November or December when the Expenditure Review Committee of Cabinet (ERC) considers portfolio minister's new proposals and expected major pressures, and establishes the Budget's priorities. According to the Cabinet Handbook 12th edition (p. 14), budget decisions made will be recorded in ERC minutes and they will be made available to other ministers during the Budget Cabinet meeting. While the ERC minutes contain information as required by the IBP for the PBS, they are not really a PBS. They are more of internal reference documents used for internal discussion. The minutes are also subject to Cabinet confidentiality and not made available to the public (p. 10).

Source:

Department of Finance 2018, The budget process, Budget, available at <https://www.finance.gov.au/budget/>
Department of the Prime Minister and Cabinet 2018, Cabinet Handbook 12th Edition, pp. 10, 14 and 18, Available at: <https://www.pmc.gov.au/sites/default/files/publications/cabinet-handbook-12th-edition.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

See response to PBS-6a. IBP accepts materials prepared for the Executive Review Committee, based on the comments of the government reviewer.

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Department of the Prime Minister and Cabinet 2018, Cabinet Handbook 12th Edition, p. 14, Available at:
<https://www.pmc.gov.au/sites/default/files/publications/cabinet-handbook-12th-edition.pdf>

Comment:

The Australian Government does not produce a PBS. Budget priorities are recorded in ERC minutes and they are internal reference documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2014C00438>

Comment:

The Charter of Budget Honesty Act 1998 outlines the documents which need to be produced by the Executive in delivering and implementing a Budget. This Act does not explicitly specify the need for a pre-budget fiscal and economic outlook the Government will use in formulating the Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Yes, I agree with the score and have no comments to add.

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018-19

Source:
Commonwealth of Australia 2018, Budget 2018-19. Available at: <https://archive.budget.gov.au/2018-19/index.htm>

Comment:
This is the most recent Budget presented by the executive for the fiscal year 2018-19.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Yes, I agree with the score and have no comments to add.

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
8/5/2018

Source:
Australian House of Representatives 2018, Budget Speech 2018-19, Hansard, Available at https://www.aph.gov.au/Parliamentary_Business/Hansard/Hansard_Display?bid=chamber/hansardr/50313f7c-ade4-4736-a01f-5f9addc2304f/&sid=0000

Comment:
EBP is submitted to the legislature on 8 May 2018. See Hansard.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Yes, I agree with the score and have no comments to add.

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not

produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or
- There is no legislature, or the legislature has been dissolved.

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

Commonwealth of Australia 2018, Budget 2018-19. Available at:
<https://archive.budget.gov.au/2018-19/index.htm>

Comment:

EBP 2018-19 made available to the public on 8 May 2018, on the same day it was submitted to the Parliament, but less than two months before the FY, which starts on 1 July 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Yes, I agree with the score and have no comments to add.

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

8/5/2018

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2014C00438>
Treasury 2018, Tweet to announce Budget Papers 2018-19 are available, Twitter, Available at:
https://twitter.com/Treasury_AU/status/993786661954781184

Comment:

EBP reporting is included in the Charter of Budget Honesty 1998 (Division 1 of Part 5). The publication of the EBP is done immediately when the Appropriations Bill (No. 1) is read for the first time in Parliament by the Treasurer. This is through custom, not legislation. This is confirmed by the Treasury's tweet on Twitter.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Yes, I agree with the score and have no comments to add.

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Information about publication date of Budget papers is available on Budget papers and the Budget website. The longstanding Government practice (not legislation) is to announce the Budget on the 2nd Tuesday of May at 7.30pm with the first reading speech of Appropriation Bill (No. 1) by the Treasurer, at this time the EBP is released online. This is confirmed by a tweet posted by the Treasury's on Twitter at 7.36pm, 8 May 2018, to announce the release of Budget Papers 2018-19.

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2014C00438>
Treasury 2018, Tweet to announce Budget Papers 2018-19 are available, Twitter, Available at:
https://twitter.com/Treasury_AU/status/993786661954781184

Comment:

Peer Reviewer

Opinion: Agree

Comments: We agree and note that the Treasury tweet may show a different timestamp depending on the device used to access Twitter. The release date and time of Budget Papers to the general public can be confirmed via this media release <http://sjm.ministers.treasury.gov.au/media-release/019-2018/>, which states that the official release of budget information is at 7:30pm on Tuesday 8 May 2018.

Government Reviewer

Opinion: Agree

Comments: Yes, I agree with the score and have no comments to add.

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

Commonwealth of Australia 2018, Budget 2018-19. Available at: <https://archive.budget.gov.au/2018-19/index.htm>

Source:

Commonwealth of Australia 2018, Budget 2018-19. Available at: <https://archive.budget.gov.au/2018-19/index.htm>

Comment:

The EBP in Australia consists of 4 main Budget Papers: 1) Budget Paper 1: Budget Strategy and Outlook 2) Budget Paper 2: Budget Measures 3) Budget Paper 3: Federal Financial Relations 4) Budget Paper 4: Agency Resourcing.

In addition, the supporting documents include 22 Portfolio Budget Statements.

Examples:

1. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>
2. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/Publications/Budgets/Budget2018-19/Documents/Attorney-Generals-portfolio-2018-19-PBS-full-report.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree
Comments: Yes, I agree with the score and have no comments to add.

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Department of Finance 2018, Budget 2018-19 Tables and Data, Data.gov.au. Available at: <https://data.gov.au/dataset/budget-2018-19>

Comment:

Data is available in Excel and CSV formats.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Yes, I agree with the score and have no comments to add.

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

n/a

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Budget Strategy and Outlook, Budget Paper No. 1, 2018-19 Budget Measures, Budget Paper No. 2, 2018-19 Federal Financial Relations, Budget Paper No. 3, 2018-19 Agency Resourcing, Budget Paper No. 4, 2018-19

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://archive.budget.gov.au/2018-19/bp1/bp1.pdf>

Morrison, S & Cormann, M 2018, Budget Measures, Budget Paper No. 2, 2018-19. Available at: <https://archive.budget.gov.au/2018-19/bp2/bp2.pdf>

Morrison, S & Cormann, M 2018, Federal Financial Relations, Budget Paper No. 3, 2018-19. Available at: <https://archive.budget.gov.au/2018-19/bp3/bp3.pdf>

Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://archive.budget.gov.au/2018-19/bp4/bp4.pdf>

Comment:

Supporting documents include 22 Portfolio Budget Statements.

Examples:

1. Portfolio Budget Statements 2018-19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio.
2. Portfolio Budget Statements 2018-19, Budget Related Paper No.1.2, Attorney-General's Portfolio.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Yes, I agree with the score and have no comments to add.

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

a. Yes

Source:

The Commonwealth of Government 2018, 'Overview', Budget 2018-19. Available at: https://archive.budget.gov.au/2018-19/additional/budget_overview.pdf

The Commonwealth of Government 2018, 'Stronger growth to create more jobs', Budget 2018-19. Available at: <https://archive.budget.gov.au/2018-19/additional/stronger-growth.pdf>

The Commonwealth of Government 2018, 'Guaranteeing the essential services Australians rely on', Budget 2018-19. Available at: <https://archive.budget.gov.au/2018-19/additional/essentials.pdf>

The Commonwealth of Government 2018, 'Ensuring the Government lives within its means', Budget 2018-19. Available at: <https://archive.budget.gov.au/2018-19/additional/lwom.pdf>

Comment:

The "citizens version" of the EBP is available at <https://archive.budget.gov.au/2018-19/>

Peer Reviewer

Opinion: Agree

Comments: We note that 'Overview' in the first source should be titled 'Budget Overview'.

Government Reviewer

Opinion: Agree

Comments: Yes, I agree with the score and have no comments to add.

IBP Comment

The "Budget Overview" is the document that is accepted as the Citizens Budget.

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018-19

Source:

Appropriation Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00050>

Appropriation Act (No. 2) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00051>

Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019. Available at:

<https://www.legislation.gov.au/Details/C2018A00052>

Comment:

They are the most recent Appropriation Acts legislated by the legislature for the fiscal year 2018-19.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
27/6/2018

Source:
Appropriation Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00050>, p. 1.
Appropriation Act (No. 2) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00051>, p. 1.
Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019. Available at:
<https://www.legislation.gov.au/Details/C2018A00052>, p. 1.

Comment:
Dates reflect the assent of the Bills by the Governor General after the Budget was passed by both houses.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:
a. Two weeks or less after the budget has been enacted

Source:
Appropriation Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00050>
Appropriation Act (No. 2) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00051>
Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019. Available at:
<https://www.legislation.gov.au/Details/C2018A00052>
Parliament of Australia 2018, Appropriation Bill (No. 1) 2018-2019. Available at:
https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bld=r6104
Parliament of Australia 2018, Appropriation Bill (No. 2) 2018-2019. Available at:
https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bld=r6105
Parliament of Australia 2018, Appropriation (Parliamentary Departments) Bill (No. 1) 2018-2019. Available at:
https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bld=r6108

Comment:
The Acts are published by the Federal Legislation Register at www.legislation.gov.au in accordance to Legislation Act 2003 (available at: <https://www.legislation.gov.au/Details/C2016C00186>, pp. 23-28). There is no specific time period specified in Legislation Act, but by convention is available within days after assent. The Register of Bills is publicly available published by the Parliamentary Library (Parliamentary Services Act

1999). The Bills are published in its initial form at first reading and as passed by both houses of Parliament.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
27/6/2018

Source:

Appropriation Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00050>

Appropriation Act (No. 2) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00051>

Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019. Available at:

<https://www.legislation.gov.au/Details/C2018A00052>

Parliament of Australia 2018, Appropriation Bill (No. 1) 2018-2019. Available at:

https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bld=r6104

Parliament of Australia 2018, Appropriation Bill (No. 2) 2018-2019. Available at:

https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bld=r6105

Parliament of Australia 2018, Appropriation (Parliamentary Departments) Bill (No. 1) 2018-2019. Available at:

https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bld=r6108

Comment:

The Acts are published by the Federal Legislation Register at www.legislation.gov.au in accordance to Legislation Act 2003 (available at:

<https://www.legislation.gov.au/Details/C2016C00186>, pp. 23-28). There is no specific time period specified in Legislation Act, but by convention is available within days after assent. The Register of Bills is publicly available published by the Parliamentary Library (Parliamentary Services Act 1999). The Bills are published in its initial form at first reading and as passed by both houses of Parliament.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: We note that in practice there may be two or three days before the enacted legislation appears on the Federal Register of Legislation. (Registered on the Federal Register of Legislation on 3 July 2018)

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
Monitoring of website <https://www.legislation.gov.au/>

Source:

Federal Register of Legislation. Available at: <https://www.legislation.gov.au/>

Comment:

Bills are made publicly available and hence appear in their final form when they pass both houses, when this is granted assent and becomes an Act, it is entered and publicly available on the Federal Register of Legislation within days.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: We note that in practice there may be two or three days before the enacted legislation appears on the Federal Register of Legislation. (Registered on the Federal Register of Legislation on 3 July 2018)

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Appropriation Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00050>

Appropriation Act (No. 2) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00051>

Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00052>

Source:

Federal Register of Legislation. Available at: <https://www.legislation.gov.au/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

Department of Finance 2018, Budget 2018-19 Tables and Data, Data.gov.au. Available at: <https://data.gov.au/dataset/budget-2018-19>

Comment:

No new data is published in a machine-readable format with the EB. However, Appropriations Acts explicitly refer to the Portfolio Budget Statements, which are part of the EPB documentation. See:

(1) Part 1, Section 4 of Appropriation Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00050>

(2) Part 1, Section 4 of Appropriation Act (No. 2) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00051>

(3) Part 1, Section 4 of Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00052>

"The portfolio statements are declared to be relevant documents for the purposes of section 15AB of the Acts Interpretation Act 1901"

Thus, machine-readable data contained in the Portfolio Budget Statements should be counted in. They are available at <https://data.gov.au/dataset/budget-2018-19>.
The Acts made no reference to the main Budget Papers. Thus, their data should not be counted in. "b" is more appropriate.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: We note that all of the numerical data is available in a machine readable format in the Executive's Budget Proposal

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Appropriation Act (No. 1) 2018-2019 Appropriation Act (No. 2) 2018-2019 Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019

Source:

Appropriation Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00050>

Appropriation Act (No. 2) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00051>

Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019. Available at:

<https://www.legislation.gov.au/Details/C2018A00052>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:
FY 2018-19

Source:
Commonwealth of Australia 2018, Budget 2018-19. Available at: <https://archive.budget.gov.au/2018-19/index.htm>

Comment:
This is the most recent Budget presented by the executive for the fiscal year 2018-19 before OBS 2019 cut-off.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:
e. Not applicable (the document is publicly available)

Source:
The Commonwealth of Government 2018, 'Budget Overview', Budget 2018-19. Available at: https://archive.budget.gov.au/2018-19/additional/budget_overview.pdf

Comment:
CB is produced for EBP and is available at the Budget 2018-19 website. The main CB document, 'Budget Overview', provides a broad overview of the whole Budget.

Other than that, the Government also released other citizens friendly documents on their budget proposals, such as:

1. 'Stronger growth to create more jobs'. Available at: <https://www.budget.gov.au/2018-19/additional/stronger-growth.pdf>
2. 'Guaranteeing the essential services Australians rely on'. Available at: <https://www.budget.gov.au/2018-19/additional/essentials.pdf>
3. 'Ensuring the Government lives within its means'. Available at: <https://www.budget.gov.au/2018-19/additional/lwom.pdf>

There are also a number of fact sheets, which include 'More Choices for a Longer Life Package overview', 'Jobs and Skills', 'Preparing financially for a longer and more secure life', 'Supporting Choice and a Healthy Long Life', 'Safeguarding Quality and Rights', 'Reforming the R&D Tax Incentive (Tax Integrity)' and 'Lower, Simpler, Fairer taxes (Personal Income Tax Plan)'. Fact sheets are available at <https://archive.budget.gov.au/2018-19/index.htm>

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:

8/5/2018

Source:

The Citizens Budget and Budget proposal are published on the same day. Available at: <https://archive.budget.gov.au/2018-19/index.htm>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Treasury posted Budget 2018-19 videos and links to CB on Twitter on 8 May 2018.

Source:

Treasury 2018, Tweets made on 8 May 2018. Available at: https://twitter.com/search?l=&q=from%3ATreasury_AU%20since%3A2018-05-08%20until%3A2018-05-09&src=typd

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

https://archive.budget.gov.au/2018-19/additional/budget_overview.pdf

Source:

Commonwealth of Australia 2018, Budget 2018-19. Available at: <https://archive.budget.gov.au/2018-19/index.htm>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Budget 2018-19: Budget Overview

Source:

Commonwealth of Australia 2018, Budget 2018-19. Available at: <https://archive.budget.gov.au/2018-19/index.htm>

Comment:

Stronger growth to create more jobs
Guaranteeing the essential services Australians rely on
Ensuring the Government lives within its means
More Choices for a Longer Life Package overview
Jobs and Skills

Preparing financially for a longer and more secure life
Supporting Choice and a Healthy Long Life
Safeguarding Quality and Rights
Reforming the R&D Tax Incentive (Tax Integrity)
Lower, Simpler, Fairer taxes (Personal Income Tax Plan)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

The CB corresponds to the plans put forward in the Budget Papers (Nos. 1-4) of Budget 2018-19.

Source:

The Commonwealth of Australia 2018. Budget Papers (Nos. 1-4) 2018-19. Available at: <https://archive.budget.gov.au/2018-19/index.htm>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017-18 & FY 2018-19

Source:

Department of Finance 2018, Commonwealth Monthly Financial Statements 2018-2019. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Department of Finance 2018, 2017-2018, Commonwealth Monthly Financial Statements - previous years. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous/#y2017-2018>

Comment:

For this Open Budget Survey, we evaluate FY 2017-18 and first half of FY 2018-19.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

2018-19

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements November 2018. Available at: <https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements November 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/12/21/australian-government-general-government-sector-monthly-financial>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements October 2018. Available at: <https://www.finance.gov.au/sites/default/files/october-mfs-2018.pdf>

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements October 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/11/23/australian-government-general-government-sector-monthly-financial>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements September 2018. Available at: https://www.finance.gov.au/sites/default/files/mfs-september_2018.pdf

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements September 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/10/25/australian-government-general-government-sector-monthly-financial>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements July and August 2018. Available at: https://www.finance.gov.au/sites/default/files/mfs-july-august_2018.pdf

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements July and August 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/10/11/australian-government-general-government-sector-monthly-financial>

2017-18

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements May 2018. Available at: https://www.finance.gov.au/sites/default/files/may-mfs_2018.pdf

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements May 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/06/27/australian-government-general-government-sector-monthly-financial>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements April 2018. Available at: <https://www.finance.gov.au/sites/default/files/apr-mfs-2018.pdf>

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements April 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/05/25/australian-government-general-government-sector-monthly-financial>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements March 2018. Available at: <https://www.finance.gov.au/sites/default/files/mar-mfs-2018.pdf>

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements March 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/04/27/australian-government-general-government-sector-monthly-financial>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements February 2018. Available at: https://www.finance.gov.au/sites/default/files/feb-mfs_2018.pdf

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements February 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/03/23/australian-government-general-government-sector-monthly-financial>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements January 2018. Available at: <https://www.finance.gov.au/sites/default/files/Jan-mfs-2018.pdf>

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements January 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/02/23/australian-government-general-government-sector-monthly-financial>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements December 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-december-2017.pdf?v=1>

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements December 2017. Available at: <https://www.financeminister.gov.au/media-release/2018/02/02/australian-government-general-government-sector-monthly-financial>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements November 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-november-2017.pdf>

Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements November 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/12/22/australian-government-general-government-sector-monthly-financial>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements October 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-october-17.pdf>

Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements October 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/11/24/australian-government-general-government-sector-monthly-financial>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements September 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-sep-17.pdf?v=1>

Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements September 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/10/27/australian-government-general-government-sector-monthly-financial>
Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements July and August 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-july-august-2017.pdf>
Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements July and August 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/10/13/australian-government-general-government-sector-monthly-financial>

Comment:

2018-19

Australian Government General Government Sector Monthly Financial Statements November 2018 – Published on 21 December 2018
Australian Government General Government Sector Monthly Financial Statements October 2018 – Published on 23 November 2018
Australian Government General Government Sector Monthly Financial Statements September 2018 – Published on 25 October 2018
Australian Government General Government Sector Monthly Financial Statements July and August 2018 – Published on 11 October 2018

2017-18

Australian Government General Government Sector Monthly Financial Statements May 2018 – Published on 27 June 2018
Australian Government General Government Sector Monthly Financial Statements April 2018 – Published on 25 May 2018
Australian Government General Government Sector Monthly Financial Statements March 2018 – Published on 27 April 2018
Australian Government General Government Sector Monthly Financial Statements February 2018 – Published on 23 March 2018
Australian Government General Government Sector Monthly Financial Statements January 2018 – Published on 23 February 2018
Australian Government General Government Sector Monthly Financial Statements December 2017 – Published on 02 February 2018
Australian Government General Government Sector Monthly Financial Statements November 2017 – Published on 22 December 2017
Australian Government General Government Sector Monthly Financial Statements October 2017 – Published on 24 November 2017
Australian Government General Government Sector Monthly Financial Statements September 2017 – Published on 27 October 2017
Australian Government General Government Sector Monthly Financial Statements July and August 2017 – Published on 13 October 2017

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. At least every quarter, and within three months of the period covered

Comments: "The Australian Government general government sector Monthly Financial Statements are officially available from July to May for each month at www.finance.gov.au" according to <https://data.gov.au/dataset/ds-dga-2b690e28-8239-48c6-a71d-2658f37d51d7/details>, with most Monthly Financial Statements published within a month of the reporting period. However, an IYR for the June month is not published. In addition, the combined July and August 2018 Monthly Financial Statement was published on 11 October 2018 and the combined July and August 2017 Monthly Financial Statement was published on 13 October 2018, which is not within a month of the period covered, but within three months. The Monthly Financial Statement for December 2017 was published on 2 February 2018 which is not within a month of the period covered, but within three months.

Government Reviewer

Opinion: Agree

Comments: The monthly financial statements for the periods covered are located in the below links
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous/#y2017-2018>

Researcher Response

We acknowledge the peer reviewer's comment. The 'a' response was chosen because the IBP methodology only looks at seven out of 12 monthly IYRs.

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

2018-19

Australian Government General Government Sector Monthly Financial Statements November 2018 – Published on 21 December 2018
Australian Government General Government Sector Monthly Financial Statements October 2018 – Published on 23 November 2018
Australian Government General Government Sector Monthly Financial Statements September 2018 – Published on 25 October 2018
Australian Government General Government Sector Monthly Financial Statements July and August 2018 – Published on 11 October 2018

2017-18

Australian Government General Government Sector Monthly Financial Statements May 2018 – Published on 27 June 2018

Australian Government General Government Sector Monthly Financial Statements April 2018 – Published on 25 May 2018
Australian Government General Government Sector Monthly Financial Statements March 2018 – Published on 27 April 2018
Australian Government General Government Sector Monthly Financial Statements February 2018 – Published on 23 March 2018
Australian Government General Government Sector Monthly Financial Statements January 2018 – Published on 23 February 2018
Australian Government General Government Sector Monthly Financial Statements December 2017 – Published on 02 February 2018
Australian Government General Government Sector Monthly Financial Statements November 2017 – Published on 22 December 2017
Australian Government General Government Sector Monthly Financial Statements October 2017 – Published on 24 November 2017
Australian Government General Government Sector Monthly Financial Statements September 2017 – Published on 27 October 2017
Australian Government General Government Sector Monthly Financial Statements July and August 2017 – Published on 13 October 2017

Source:

2018-19

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements November 2018. Available at: <https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements November 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/12/21/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements October 2018. Available at: <https://www.finance.gov.au/sites/default/files/october-mfs-2018.pdf>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements October 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/11/23/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements September 2018. Available at: https://www.finance.gov.au/sites/default/files/mfs-september_2018.pdf
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements September 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/10/25/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements July and August 2018. Available at: https://www.finance.gov.au/sites/default/files/mfs-july-august_2018.pdf
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements July and August 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/10/11/australian-government-general-government-sector-monthly-financial>

2017-18

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements May 2018. Available at: https://www.finance.gov.au/sites/default/files/may-mfs_2018.pdf
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements May 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/06/27/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements April 2018. Available at: <https://www.finance.gov.au/sites/default/files/apr-mfs-2018.pdf>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements April 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/05/25/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements March 2018. Available at: <https://www.finance.gov.au/sites/default/files/mar-mfs-2018.pdf>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements March 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/04/27/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements February 2018. Available at: https://www.finance.gov.au/sites/default/files/feb-mfs_2018.pdf
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements February 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/03/23/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements January 2018. Available at: <https://www.finance.gov.au/sites/default/files/Jan-mfs-2018.pdf>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements January 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/02/23/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements December 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-december-2017.pdf?v=1>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements December 2017. Available at: <https://www.financeminister.gov.au/media-release/2018/02/02/australian-government-general-government-sector-monthly-financial>
Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements November 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-november-2017.pdf>
Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements November 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/12/22/australian-government-general-government-sector-monthly-financial>
Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements October 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-october-17.pdf>
Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements October 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/11/24/australian-government-general-government-sector-monthly-financial>
Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements September 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-sep-17.pdf?v=1>
Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements September 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/10/27/australian-government-general-government-sector-monthly-financial>
Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements July and August 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-july-august-2017.pdf>
Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements July and August 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/10/13/australian-government-general-government-sector-monthly-financial>

Comment:

June and July monthly statements granted flexibility so that Final Budget Outcomes can be published by September end. See Department of Finance 2018, Overview of Commonwealth financial reporting. Available at: <https://www.finance.gov.au/financial-reporting-and-accounting-policy/financial-reporting-guidance/>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Media releases on the Minister for Finance website: <https://www.financeminister.gov.au/media-releases/2018> and <https://www.financeminister.gov.au/media-releases/2017>.

Source:

2018-19

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements November 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/12/21/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements October 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/11/23/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements September 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/10/25/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements July and August 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/10/11/australian-government-general-government-sector-monthly-financial>

2017-18

Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements May 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/06/27/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements April 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/05/25/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements March 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/04/27/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements February 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/03/23/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements January 2018. Available at: <https://www.financeminister.gov.au/media-release/2018/02/23/australian-government-general-government-sector-monthly-financial>
Cormann, M 2018, Media Release: Australian Government General Government Sector Monthly Financial Statements December 2017. Available at: <https://www.financeminister.gov.au/media-release/2018/02/02/australian-government-general-government-sector-monthly-financial>
Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements November 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/12/22/australian-government-general-government-sector-monthly-financial>
Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements October 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/11/24/australian-government-general-government-sector-monthly-financial>
Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements September 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/10/27/australian-government-general-government-sector-monthly-financial>
Cormann, M 2017, Media Release: Australian Government General Government Sector Monthly Financial Statements July and August 2017. Available at: <https://www.financeminister.gov.au/media-release/2017/10/13/australian-government-general-government-sector-monthly-financial>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Monthly Financial Statements are available on the Department of Finance website. Monthly Financials Statements [online]. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements November 2018. Available at: <https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>

Source:

Department of Finance 2018, Commonwealth Monthly Financial Statements 2018-2019. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Department of Finance 2018, 2017-2018, Commonwealth Monthly Financial Statements - previous years. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous/#y2017-2018>

Comment:

2018-19

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements November 2018. Available at:

<https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements October 2018. Available at:

<https://www.finance.gov.au/sites/default/files/october-mfs-2018.pdf>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements September 2018. Available at:

https://www.finance.gov.au/sites/default/files/mfs-september_2018.pdf

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements July and August 2018. Available at:

https://www.finance.gov.au/sites/default/files/mfs-july-august_2018.pdf

2017-18

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements May 2018. Available at:

https://www.finance.gov.au/sites/default/files/may-mfs_2018.pdf

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements April 2018. Available at:

<https://www.finance.gov.au/sites/default/files/apr-mfs-2018.pdf>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements March 2018. Available at:

<https://www.finance.gov.au/sites/default/files/mar-mfs-2018.pdf>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements February 2018. Available at:

https://www.finance.gov.au/sites/default/files/feb-mfs_2018.pdf

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements January 2018. Available at:

<https://www.finance.gov.au/sites/default/files/Jan-mfs-2018.pdf>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements December 2017. Available at:

<https://www.finance.gov.au/sites/default/files/mfs-december-2017.pdf?v=1>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements November 2017. Available at:

<https://www.finance.gov.au/sites/default/files/mfs-november-2017.pdf>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements October 2017. Available at:

<https://www.finance.gov.au/sites/default/files/mfs-october-17.pdf>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements September 2017. Available at:

<https://www.finance.gov.au/sites/default/files/mfs-sep-17.pdf?v=1>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements July and August 2017. Available at:

<https://www.finance.gov.au/sites/default/files/mfs-july-august-2017.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

The Commonwealth of Australia 2018, Australian Government general government sector Monthly Financial Statements Tables and Data, Data.gov.au. Available at: <https://data.gov.au/dataset/ds-dga-2b690e28-8239-48c6-a71d-2658f37d51d7/details?q=monthly%20financial%20statement>

Comment:

Data is available in excel files.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

Australian Government General Government Sector Monthly Financial Statements

Source:

2018-19

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements November 2018. Available at: <https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements October 2018. Available at: <https://www.finance.gov.au/sites/default/files/october-mfs-2018.pdf>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements September 2018. Available at: https://www.finance.gov.au/sites/default/files/mfs-september_2018.pdf

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements July and August 2018. Available at: https://www.finance.gov.au/sites/default/files/mfs-july-august_2018.pdf

2017-18

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements May 2018. Available at: https://www.finance.gov.au/sites/default/files/may-mfs_2018.pdf

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements April 2018. Available at: <https://www.finance.gov.au/sites/default/files/apr-mfs-2018.pdf>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements March 2018. Available at: <https://www.finance.gov.au/sites/default/files/mar-mfs-2018.pdf>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements February 2018. Available at: https://www.finance.gov.au/sites/default/files/feb-mfs_2018.pdf

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements January 2018. Available at: <https://www.finance.gov.au/sites/default/files/Jan-mfs-2018.pdf>

Cormann, M 2018, Australian Government General Government Sector Monthly Financial Statements December 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-december-2017.pdf?v=1>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements November 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-november-2017.pdf>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements October 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-october-17.pdf>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements September 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-sep-17.pdf?v=1>

Cormann, M 2017, Australian Government General Government Sector Monthly Financial Statements July and August 2017. Available at: <https://www.finance.gov.au/sites/default/files/mfs-july-august-2017.pdf>

Comment:

2018-19

Australian Government General Government Sector Monthly Financial Statements November 2018

Australian Government General Government Sector Monthly Financial Statements October 2018

Australian Government General Government Sector Monthly Financial Statements September 2018

Australian Government General Government Sector Monthly Financial Statements July and August 2018

2017-18

Australian Government General Government Sector Monthly Financial Statements May 2018

Australian Government General Government Sector Monthly Financial Statements April 2018

Australian Government General Government Sector Monthly Financial Statements March 2018

Australian Government General Government Sector Monthly Financial Statements February 2018
Australian Government General Government Sector Monthly Financial Statements January 2018
Australian Government General Government Sector Monthly Financial Statements December 2017
Australian Government General Government Sector Monthly Financial Statements November 2017
Australian Government General Government Sector Monthly Financial Statements October 2017
Australian Government General Government Sector Monthly Financial Statements September 2017
Australian Government General Government Sector Monthly Financial Statements July and August 2017

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:
Section 47, Public Governance, Performance and Accountability Act 2013. Available at: <https://www.finance.gov.au/resource-management/pgpa-act/47/>

Comment:
CB is not required under Section 47, Public Governance, Performance and Accountability Act 2013. See <https://www.finance.gov.au/resource-management/pgpa-act/47/>.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018-19

Source:
Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018-19. Available at: https://archive.budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:
This is the most recent Mid-Year Economic and Fiscal Outlook presented by the executive for the fiscal year 2018-19.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

a. Six weeks or less after the midpoint

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://archive.budget.gov.au/2018-19/myefo/myefo_2018-19.pdf
Frydenberg, J & Cormann, M 2018, 2018-19 Mid-Year Economic and Fiscal Outlook, Media Release. Available at: <http://jaf.ministers.treasury.gov.au/media-release/075-2018/>

Comment:

MYR released on 17 December 2018, two weeks before the midpoint.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

17/12/2018

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://archive.budget.gov.au/2018-19/myefo/myefo_2018-19.pdf
Frydenberg, J & Cormann, M 2018, 2018-19 Mid-Year Economic and Fiscal Outlook, Media Release. Available at: <http://jaf.ministers.treasury.gov.au/media-release/075-2018/>

Comment:

Date confirmed by joint media release by the Treasurer and the Finance Minister

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Date confirmed by joint media release by the Treasurer and the Finance Minister

Source:

Frydenberg, J & Cormann, M 2018, 2018-19 Mid-Year Economic and Fiscal Outlook, Media Release. Available at: <http://jaf.ministers.treasury.gov.au/media-release/075-2018/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://archive.budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://archive.budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

Treasury 2018, Chart Data, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/MYEFO_2018-19_Chart_Data.zip

Comment:

Chart data available in excel files. Table data not provided in a machine readable format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Mid-Year Economic and Fiscal Outlook 2018–19

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2017-18

Source:

The Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Treasury 2018, Treasury Annual Report 2017-18. Available at: https://static.treasury.gov.au/uploads/sites/1/2018/10/TSY-AR-2017-18-00_w.pdf

The Commonwealth of Government 2018, Annual Reports, Publications, About Government, Australia.gov.au. Available at: <https://www.australia.gov.au/about-government/publications/annual-reports>

Comment:

This is the most recent YER presented by the executive for the fiscal year 2017-18. Each department also publishes their own annual report which is available from their website, but there is no single website which publishes all of them. Australia.gov.au only has those of major agencies. An example of one AR is available above.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:
a. Six months or less after the end of the budget year

Source:

The Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:

FBO released on 25 September 2018, less than three months after the end of the budget year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
25/9/2018

Source:
The Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf
Frydenberg, J & Cormann, M 2018, Smallest deficit in ten years, Media Release. Available at: <http://jaf.ministers.treasury.gov.au/media-release/015-2018/>

Comment:
Date confirmed by joint media release by the Treasurer and the Finance Minister

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
Date confirmed by joint media release by the Treasurer and the Finance Minister

Source:
Frydenberg, J & Cormann, M 2018, Smallest deficit in ten years, Media Release. Available at: <http://jaf.ministers.treasury.gov.au/media-release/015-2018/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Source:

The Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf
Treasury 2018, Treasury Annual Report 2017-18. Available at: https://static.treasury.gov.au/uploads/sites/1/2018/10/TSY-AR-2017-18-00_w.pdf
The Commonwealth of Government 2018, Annual Reports, Publications, About Government, Australia.gov.au. Available at: <https://www.australia.gov.au/about-government/publications/annual-reports>

Comment:

Each department also publishes their own annual report which is available from their website, but there is no single website which publishes all of them. Australia.gov.au only has those of major agencies. An example of one AR is available above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

The Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:

Only available in PDF and word files.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Final Budget Outcome 2017-18

Source:
The Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017-18

Source:

Auditor-General of Australia 2018, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018.

Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-financial-statements-australian-government-entities-period-ended-30-june-2018>

Comment:

This is the most recent AR prepared by the AG for the fiscal year 2017-18.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

a. Six months or less after the end of the budget year

Source:

Auditor-General of Australia 2018, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018.

Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-financial-statements-australian-government-entities-period-ended-30-june-2018>

Australian National Audit Office 2018, Tweet announcing the tabling of the audit report of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018, Twitter. Available at: https://twitter.com/ANAO_Australia/status/1074526534411710464

Comment:

AR published on 17 December 2018, within six month after the end of the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

17/12/2018

Source:

Auditor-General of Australia 2018, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018.

Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-financial-statements-australian-government-entities-period-ended-30-june-2018>

Australian National Audit Office 2018, Tweet announcing the tabling of the audit report of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018, Twitter. Available at: https://twitter.com/ANAO_Australia/status/1074526534411710464

Comment:

Date confirmed by ANAO's 17 December 2018 tweet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Date confirmed by ANAO's 17 December 2018 tweet

Source:

Australian National Audit Office 2018, Tweet announcing the tabling of the audit report of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018, Twitter. Available at: https://twitter.com/ANAO_Australia/status/1074526534411710464

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<https://www.anao.gov.au/work/financial-statement-audit/audits-financial-statements-australian-government-entities-period-ended-30-june-2018>

Source:
Auditor-General of Australia 2018, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018.
Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-financial-statements-australian-government-entities-period-ended-30-june-2018>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
Auditor-General of Australia 2018, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018.
Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-financial-statements-australian-government-entities-period-ended-30-june-2018>

Comment:
Only available in PDF and HTML.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018

Source:

Auditor-General of Australia 2018, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018.

Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-financial-statements-australian-government-entities-period-ended-30-june-2018>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

Department of Treasury <http://www.treasury.gov.au/>

Budget website <http://www.budget.gov.au/>

Data.gov.au <https://data.gov.au/>

Department of Finance <https://www.finance.gov.au/>

Australian Bureau of Statistics <http://www.abs.gov.au/>

Australian National Audit Office <https://www.anao.gov.au/>

Parliamentary Budget Office https://www.apb.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Budget_Office

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Federal Register of Legislation for Appropriation Acts. Available at: <https://www.legislation.gov.au/>

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Australian Bureau of Statistics 2018, 5519.0.55.001 - Government Finance Statistics, Australia, Sep 2018. Available at:

<http://www.abs.gov.au/ausstats/abs@.nsf/mf/5519.0.55.001>

Department of Finance 2018, Budget 2018-19 Tables and Data, data.gov.au. Available at: <https://data.gov.au/dataset/ds-dga-863c394c-a26c-4340-896b-a26b18af476d/details>

Department of Finance 2018, Australian Government general government sector Monthly Financial Statements Tables and Data, Data.gov.au.

Available at: [https://data.gov.au/dataset/ds-dga-2b690e28-8239-48c6-a71d-2658f37d51d7/details?](https://data.gov.au/dataset/ds-dga-2b690e28-8239-48c6-a71d-2658f37d51d7/details?q=government%20monthly%20financial%20statements)

[q=government%20monthly%20financial%20statements](https://data.gov.au/dataset/ds-dga-2b690e28-8239-48c6-a71d-2658f37d51d7/details?q=government%20monthly%20financial%20statements)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The link provided for the Australian Bureau of Statistics's Government Finance Statistics links to the latest release. All previous releases

(including September 2018) can be viewed through the following link: [https://www.abs.gov.au/AUSSTATS/abs@.nsf/second+level+view?](https://www.abs.gov.au/AUSSTATS/abs@.nsf/second+level+view?ReadForm&prodno=5519.0.55.001&viewtitle=Government%20Finance%20Statistics,%20Australia~Mar%202019~Latest~04/06/2019&&tabname=Past%20Future%20Issues&prodno=5519.0.55.001&issue=Mar%202019&num=&view=&)

[ReadForm&prodno=5519.0.55.001&viewtitle=Government%20Finance%20Statistics,%20Australia~Mar%202019~Latest~04/06/2019&&tabname=Past%](https://www.abs.gov.au/AUSSTATS/abs@.nsf/second+level+view?ReadForm&prodno=5519.0.55.001&viewtitle=Government%20Finance%20Statistics,%20Australia~Mar%202019~Latest~04/06/2019&&tabname=Past%20Future%20Issues&prodno=5519.0.55.001&issue=Mar%202019&num=&view=&)

[20Future%20Issues&prodno=5519.0.55.001&issue=Mar%202019&num=&view=&](https://www.abs.gov.au/AUSSTATS/abs@.nsf/second+level+view?ReadForm&prodno=5519.0.55.001&viewtitle=Government%20Finance%20Statistics,%20Australia~Mar%202019~Latest~04/06/2019&&tabname=Past%20Future%20Issues&prodno=5519.0.55.001&issue=Mar%202019&num=&view=&)

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Australian Bureau of Statistics 2018, 5519.0.55.001 - Government Finance Statistics, Australia, Sep 2018. Available at:

<http://www.abs.gov.au/ausstats/abs@.nsf/mf/5519.0.55.001>

Department of Finance 2018, Australian Government general government sector Monthly Financial Statements Tables and Data, Data.gov.au.

Available at: [https://data.gov.au/dataset/ds-dga-2b690e28-8239-48c6-a71d-2658f37d51d7/details?](https://data.gov.au/dataset/ds-dga-2b690e28-8239-48c6-a71d-2658f37d51d7/details?q=government%20monthly%20financial%20statements)

[q=government%20monthly%20financial%20statements](https://data.gov.au/dataset/ds-dga-2b690e28-8239-48c6-a71d-2658f37d51d7/details?q=government%20monthly%20financial%20statements)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The link provided for the Australian Bureau of Statistics's Government Finance Statistics links to the latest release. All previous releases (including September 2018) can be viewed through the following link: <https://www.abs.gov.au/AUSSTATS/abs@.nsf/second+level+view?ReadForm&prodno=5519.0.55.001&viewtitle=Government%20Finance%20Statistics,%20Australia~Mar%202019~Latest~04/06/2019&&tabname=Past%20Future%20Issues&prodno=5519.0.55.001&issue=Mar%202019&num=&view=&>

Government Reviewer

Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

Australian Bureau of Statistics 2018, 5519.0.55.001 - Government Finance Statistics, Australia, Sep 2018. Available at:

<http://www.abs.gov.au/ausstats/abs@.nsf/mf/5519.0.55.001>

Comment:

Australian Bureau of Statistics: the summary page of the Government Finance Statistics pages have a breakdown of key figures through charts and tables.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: Infographics and other visualisations (personalised calculators, animations, infographics and charts) were available on the budget.gov.au site for the 2018-19 Budget, however these are no longer available for past budgets. For examples of the types of infographics and visualisations, see what is currently available for the 2019-20 Budget at <https://www.budget.gov.au/>

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2014C00438>

Public Governance, Performance and Accountability Act 2013. Available at: <https://www.legislation.gov.au/Details/C2017C00269>

Financial Framework (Supplementary Powers) Act 1997. Available at: <https://www.legislation.gov.au/Details/C2015C00191>

Auditor-General Act 1997. Available at: <https://www.legislation.gov.au/Details/C2018C00036>

Comment:

Section 1 in Part 1 of the Charter of Budget Honesty Act 1998 notes that the purpose of the Charter is to improve fiscal policy outcomes and one way of achieving so is through facilitating public scrutiny of fiscal policy and performance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

Parliamentary Service Amendment (Parliamentary Budget Officer) Act 2011. Available at: <https://www.legislation.gov.au/Details/C2011A00170>

Freedom of Information Act 1982. Available at: <https://www.legislation.gov.au/Details/C2019C00009>

Department of the Prime Minister and Cabinet 2018, Australia's second Open Government National Action Plan 2018-20. Available at: https://ogpau.pmc.gov.au/sites/default/files/consultation/australias_second_open_government_national_action_plan_2018-20_0.pdf

Comment:

The Parliamentary Service Amendment (Parliamentary Budget Officer) Act 2011 mandates the establishment of Parliamentary Budget Office, the IFI in Australia.

The Freedom of Information Act 1982 provides a right of access to documents held by Australian Government ministers and most agencies.

Australia's Open Government National Action Plan 2018-20, although is not legislation, outlines the Government's commitments in strengthening transparency, accountability and public participation.

Peer Reviewer

Opinion: Agree

Comments: An updated link for Australia's Open Government National Action Plan 2018-20 is provided below:

<https://ogpau.pmc.gov.au/sites/default/files/publications/australias-second-open-government-nap-2018-20.pdf>

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://archive.budget.gov.au/2018-19/bp4/bp4.pdf>

Comment:

The Agency resourcing tables in Budget Paper No. 4 provide a breakdown by agency. These tables cannot be used to total up to the Commonwealth consolidated financial resources because they only cover the general government sector and excludes public companies that are not financed primarily by the government, the tables also do no account for inter-governmental transfers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://archive.budget.gov.au/2018-19/bp1/bp1.pdf>

Comment:

Table 3 (p. 7, Statement 6) provides an overview of the general government expenses by function. Appendix A: Expense by Function and Sub-Function, Table A1 (p. 50, Statement 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

United Nations Statistics Division 2000, Classifications of Expenditure According to Purpose, Statistical Papers Series M No. 84. Available at: https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf
Australian Bureau of Statistics 1998, Government Purpose Classification, Government Finance: Classifications used in government Finance Statistics, A guide to major ABC classifications. Available at: <http://www.abs.gov.au/ausstats/abs@.nsf/0/CD6DEA41DD9C3A55CA25697E00184BEF?opendocument>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Comment:

Table 1 (p. 5, Statement 10) provides a breakdown of all general government sector expenses by economic classification

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

Australian Bureau of Statistics 2015. Australian System of Government Finance Statistics: Concepts, Sources and Methods. Available at: [https://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/0/418BDDEBD088A012CA257F230019D433/\\$File/55140_2015.pdf](https://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/0/418BDDEBD088A012CA257F230019D433/$File/55140_2015.pdf). p. 332

Comment:

The Budget follows the standards set out in the source publication, which is based on the IMF GFS guidelines

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018->

19/bp1/bp1.pdf

Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://budget.gov.au/2018-19/bp4/bp4.pdf>

Examples of Portfolio Budget Statements:

1. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio. Available at:

<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>

2. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.2, Attorney-General’s Portfolio. Available at:

<https://www.ag.gov.au/Publications/Budgets/Budget2018-19/Documents/Attorney-Generals-portfolio-2018-19-PBS-full-report.pdf>

Comment:

Budget Paper 1, Statement 6, Page 10, Table 3.1 provides Top 20 programs by expenses. Information of other programs is available in Budget Paper 4 and every department’s portfolio budget statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer “b,” multi-year expenditure estimates must be presented by two of these three classifications. A “c” answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer “d” applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

"Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://budget.gov.au/2018-19/bp4/bp4.pdf>

Portfolio Budget Statements 2018–19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio. Available at:

<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>"

Comment:

Functional: Table 3 (p. 7, Statement 6, Budget Paper 1)

Economic: Table 1 (p. 5, Statement 10, Budget Paper 1)

Administrative: Table 3.1 (pp. 190-192, Budget Paper 4) & every department’s Portfolio Budget Statement. For example, Table 3.1 (p. 63) of Portfolio Budget Statements 2018–19, Budget Related Paper No. 1.1, Agriculture and Water Resources Portfolio.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive’s Budget Proposal?

Answer:
Administrative classification
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:
a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:
Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>
Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://budget.gov.au/2018-19/bp4/bp4.pdf>
Examples of Portfolio Budget Statements:
1. Portfolio Budget Statements 2018-19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>
2. Portfolio Budget Statements 2018-19, Budget Related Paper No.1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/Publications/Budgets/Budget2018-19/Documents/Attorney-Generals-portfolio-2018-19-PBS-full-report.pdf>

Comment:
Budget Paper 1, Statement 6, Page 10, Table 3.1 provides Top 20 programs by expenses. Information of other programs is available in Budget Paper 4 and every department's portfolio budget statement. They are presented in four year budget estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Comment:

Cash receipts (Table 7, pp. 17-18, Statement 5) are the figures for when the government actually receives the money (ie the cash transaction occurs). Accrual revenue (Table 10, p. 21, Statement 5) refers to the time when the economic transaction occurs. For example, a business collects GST in one period and pays it to the government in the second period, the collection by the business will be accounted for in accrual and will only show up in cash receipts when the payment is made to the government. Individual sources of tax revenue are presented in both tables. Other taxes account only less than 3 per cent of all tax revenue.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

19/bp1/bp1.pdf

Comment:

At least two-thirds of the individual sources of non-tax revenue are presented. See Table 10, p. 21, Statement 5 and Note 6, p. 26, Statement 10 for accrual accounting and Table 7, pp. 17-18, Statement 5 for cash accounting.

For accrual accounting, other non-tax revenue make up \$9,714m of \$34,130m, or equal to 28.5% of all non-tax revenue. For cash accounting, other non-tax receipts make up \$10,487m of \$33,265m, equal to 31.5% of all non-tax receipts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Comment:

See Table 7 (pp. 17-18, Statement 5). Projected until 2021-22.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Comment:

See Table 7 (pp. 17-18, Statement 5). Projected until 2021-22.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;*
- the central government's total debt burden at the end of the budget year; and*
- the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 3 and 7.

Comment:

New borrowing: Table 1, p. 5, Statement 3.

Net debt: Table 1, p. 6, Statement 7.

Interest payments: Table 9, p. 14, Statement 7.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 7.

Interest rates on the debt instruments: see Chart 4 and associated text, pp. 13-14

Maturity profile of the debt: see Tables 5-8 [but not for BY; as of May 2018], pp. 10-12.

Whether the debt is domestic or external: see discussion in pp. 12-13, Non-resident holdings of CGS on issue [but not for BY; as of May 2018]. 56% of total CGS on issue as of May 2018 was held by non-residents.

Comment:

Information beyond the core elements:

Whether interest rates are fixed or variable: Page 3-4 provides an explanation of the types of securities issued by the Australian Government and the medium-term to long-term securities are issued at fixed rates.

The currency of the debt: Page 4 provides all outstanding CGS were denominated in Australian dollars and all new CGS issuance would also be undertaken in Australian dollars.

Other than that, Statement 7 also presents a narrative discussion of total net debt and the projections over the next four years. Table 1 presents information about the liabilities and assets included in net debt, Table 2 presents a reconciliation of the debt and the last available update on debt, the 2017-19 MYEFO, outlining the divergence from the expected figures. Page 16-22 also has discussion on major assets and liabilities. There is in-depth discussion on the estimates and projections of CGS issues, and Table 3 presents these estimates, Table 4 gives reconciliation of the actual changes since the last update of the 2017-18 MYEFO, which is illustrated in Chart 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Given comments which detail information provided beyond the core elements, would answer a) be more applicable?

IBP Comment

IBP agrees with a "b" response, noting that certain core information is not provided (eg., the maturity of debt is not provided for the budget year but only for debt on issue as of May 2018) but other information beyond the core is provided in Statement 7.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

Interest rates on the debt

Information beyond the core elements (please specify)

Source:

Comment:

Maturity profile of the debt: not for BY, only as of May 2018

Whether the debt is domestic or external: not for BY, only as of May 2018

Beyond core elements: fixed or variable rates, the currency of the debt and others

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 2 and 7.

Nominal GDP: pp. 23-24, Statement 2.

Inflation rate: Table 1, p. 6, Statement 2 & p. 23, Statement 2.

Real GDP growth: Table 1, p. 6, Statement 2 & p. 13, Statement 2.

Interest rates: Chart 4, p. 14, Statement 7.

Comment:

Information beyond core elements:

Short and long-term interest rates: Chart 4, p. 14, Statement 7

Rate of employment and unemployment: Table 1, p. 6, Statement 2 & pp. 20-22, Statement 2.

GDP deflator: Table 1, p. 6, Statement 2

Price of Iron Ore (Australia's main commodity): p. 24, Statement 2.

Current account: Table 1, p. 6, Statement 2

Composition of GDP growth: pp. 13-20, Statement 2 (household consumption, business investment, public final demand and net exports)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

Comment:

Information beyond the core elements: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of commodities; current account; and composition of GDP growth.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 8.

inflation rate: See Scenario 1-2, pp. 14-17, Statement 8. Interaction with inflation rate considered.

real GDP growth: See Scenario 2-7, pp. 16-24, Statement 8.

interest rates: See Scenario 8, pp. 24-25, Statement 8.

Comment:

Information beyond core elements:

Price of commodities: See Scenario 1, pp. 14-16, Statement 8.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a

decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Source:

Morrison, S & Cormann, M 2018, Budget Measures, Budget Paper No. 2, 2018-19. Available at: <https://budget.gov.au/2018-19/bp2/bp2.pdf>.

Comment:

Part 2 (pp. 47-193) of Budget Paper No. 2 provides a breakdown of expense measures by portfolio.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Source:

Morrison, S & Cormann, M 2018, Budget Measures, Budget Paper No. 2, 2018-19. Available at: <https://budget.gov.au/2018-19/bp2/bp2.pdf>.

Comment:

Part 1 (pp. 1-46) of Budget Paper No. 2 provides a breakdown of revenue measures by portfolio.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://budget.gov.au/2018-19/bp4/bp4.pdf>

Examples of Portfolio Budget Statements:

1. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio. Available at:

<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>

2. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.2, Attorney-General's Portfolio. Available at:

<https://www.ag.gov.au/Publications/Budgets/Budget2018-19/Documents/Attorney-Generals-portfolio-2018-19-PBS-full-report.pdf>

Comment:

Functional: Table 3 (p. 7, Statement 6, Budget Paper 1)

Economic: Table 1 (p. 5, Statement 10, Budget Paper 1)

Administrative: Table 3.1 (pp. 190-192, Budget Paper 4) & every department's Portfolio Budget Statement. For example, Table 3.1 (p. 63) of Portfolio Budget Statements 2018–19, Budget Related Paper No. 1.1, Agriculture and Water Resources Portfolio.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://budget.gov.au/2018-19/bp4/bp4.pdf>

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<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>

2. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.2, Attorney-General's Portfolio. Available at:

<https://www.ag.gov.au/Publications/Budgets/Budget2018-19/Documents/Attorney-Generals-portfolio-2018-19-PBS-full-report.pdf>

Comment:

Budget Paper 1, Statement 6, Page 10, Table 3.1 provides Top 20 programs by expenses. Information of other programs is available in Budget Paper 4 and every department's portfolio budget statement. They all provide estimated actual expenditures for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Comment:

See Table 2, p. 6, Statement 6.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Comment:

Table A1 (pp. 50-52, Statement 6) presents the actuals of BY-2 by function and sub-function, and none of the other expenditure classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://budget.gov.au/2018-19/bp4/bp4.pdf>

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1. Portfolio Budget Statements 2018-19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio. Available at:

<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>

2. Portfolio Budget Statements 2018-19, Budget Related Paper No.1.2, Attorney-General's Portfolio. Available at:

<https://www.ag.gov.au/Publications/Budgets/Budget2018-19/Documents/Attorney-Generals-portfolio-2018-19-PBS-full-report.pdf>

Comment:

Expenditures for individual program are presented only for BY, BY-1, BY+1, BY+2 and BY+3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 6.

Comment:

Table A1 (pp. 50-52, Statement 6) presents the actuals of BY-2 by function and sub-function

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 5.

Comment:

Table 5 (p. 15, Statement 5) presents cash receipts estimates by category for BY-1. Table 9 (p. 20, Statement 5) presents accrual revenue estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 5.

Comment:

Table 5 (p. 15, Statement 5) presents cash receipts estimates by sources for BY-1. Table 9 (p. 20, Statement 5) presents accrual revenue estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 5.

Comment:

Table 5 (p. 15, Statement 5) provides reconciliation of cash receipts estimates for BY-1. Table 9 (p. 20, Statement 5) provide reconciliation of accrual revenue estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 5.

Comment:

Table 7 (p. 17, Statement 5) presents actual cash receipts by category for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 5.

Comment:
Table 7 (p. 17, Statement 5) presents actual cash receipts by sources for BY-2.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:
a. Two years prior to the budget year (BY-2).

Source:
Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 5.

Comment:
Table 7 (p. 17, Statement 5) presents actual cash receipts for BY-2.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and

debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

a. Yes, information beyond the core elements is presented for government debt.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 3 and 7.

total debt outstanding at the end of BY-1: Table 1, p. 6, Statement 7.

amount of net new borrowing required during BY-1: Table 1, p. 5, Statement 3.

interest payments on the debt: Table 9, p. 14, Statement 7.

interest rates on the debt instruments: Chart 4 and associated text, pp. 13-14, Statement 7.

maturity profile of the debt; Tables 5-8 [as of May 2018], pp. 10-12, Statement 7.

whether it is domestic or external debt: pp. 12-13, Statement 7.

Comment:

Information beyond the core elements:

Whether interest rates are fixed or variable: Page 3-4, Statement 7 provides an explanation of the types of securities issued by the Australian Government and the medium term to long term securities are issued at fixed rates.

The currency of the debt: Page 4, Statement 7 provides all outstanding CGS were denominated in Australian dollars and all new CGS issuance would also be undertaken in Australian dollars.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 11.

Comment:

Table 4, p. 12, Statement 11 presents the actual debt figures for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://budget.gov.au/2018-19/bp4/bp4.pdf>

Examples of Portfolio Budget Statements:

1. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>
2. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/Publications/Budgets/Budget2018-19/Documents/Attorney-Generals-portfolio-2018-19-PBS-full-report.pdf>
3. Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.9, Health Portfolio. Available at: [http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/\\$File/2018-19_Health_PBS_1.00_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/$File/2018-19_Health_PBS_1.00_Complete.pdf).

Comment:

The extra-budgetary funds are shown by the non-appropriated column in the Special Accounts table (see pp. 145-173, BP4) which give information on income, expenditure and financing. The statement of purpose and policy rationale are given by the Portfolio Budget Statements of individual agencies which is resourced through the respective Special Account. For example, p.13 of Portfolio Budget Statements no 1.1 (Agriculture and water resources portfolio) states policy outcomes; and then the budget to achieve these outcomes is given in the entity resource statement, including any relevant special accounts.

For health portfolio, see pp. 159-160. The statement of purpose and policy rationale are covered by the PBS 1.9

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Extra-budgetary funds appear to be among the many entities that are discussed in the Portfolio Budget Statements, which cover all entities in the general government sector. See helpful discussion of governance structures in the public sector on the Department of Finance website: <https://www.finance.gov.au/resource-management/governance/overview/>.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 10.

Comment:

The Budget presents information on the Australian general government sector under the Australian Accounting Standards Board guideline 1049 (p. 20, Statement 10).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

Morrison, S & Cormann, M 2018, Federal Financial Relations, Budget Paper No. 3, 2018-19. Available at: <https://budget.gov.au/2018-19/bp3/bp3.pdf>

Comment:

For health portfolio, see pp. 15-28.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Commonwealth of Australia 2018, Budget 2018-19. Available at: <https://archive.budget.gov.au/2018-19/index.htm>

Comment:

While not presented in EBP, the Australian Government at times does include this information in CB material.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

Comments: At the 2018-19 Budget supporting documentation presented two alternative displays of expenditure. 1. The Government has produced a Regional Ministerial Statement since 2015-16. The Regional Ministerial Statement presents Budget expenditure in terms of the impact on regional communities. The 2018-19 Regional Ministerial Statement (Regional Australia - A Stronger Economy Delivering Stronger Regions) is available at: https://www.infrastructure.gov.au/department/statements/2018_2019/ministerial-statement/ 2. The then Minister for Women released The 2018-19 Budget and Australian Women at the same time as the Budget. This included fact sheets outlining the impact of budget measures on women and a companion media release. These documents are available at: <https://www.pmc.gov.au/news-centre/office-women/womens-budget-2018-19-snapshot>"

Researcher Response

We agree with changing the response from 'd' to 'c', but disagree with 'b'. We have re-examined the documents and agree with the government reviewer's comment that the Regional Ministerial Statement can be regarded as part of the Executive Budget Proposal documentation and it is providing an alternative display of expenditure. Regarding the Women's Budget Factsheets, we agree that they are providing an alternative display of expenditure, but we consider that these are more appropriately considered as a citizens budget document. They are more of a simplification of the information contained in the main Budget Papers and their design is similar to other citizens budget documents.

IBP Comment

IBP agrees that that, for cross-country consistency, the documents identified by the government reviewer in Q36 are acceptable as alternative presentations for purposes of this question. Therefore, the response should be "b" instead of "d."

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Policy impacts based on gender
Other displays of expenditure (please specify)

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: Policy impacts based on gender

Comments: Policy impacts based on geographic region (all Commonwealth policy areas are required to report on policies that impact regional areas, including but not limited to - health, education, infrastructure and more).

Researcher Response

We have re-examined the documents and agree with the government reviewer's comment that the Regional Ministerial Statement can be regarded as part of the Executive Budget Proposal documentation and it is providing an alternative display of expenditure (policy impacts based on geographic region). Regarding the Women's Budget Factsheets, we agree that they are providing an alternative display of expenditure (policy impacts based on gender), but we consider that these are more appropriately considered as a citizens budget document. They are more of a simplification of the information contained in the main Budget Papers and their design is similar to other citizens budget documents.

IBP Comment

IBP agrees that that the documents identified by the government reviewer in Q36 are acceptable as alternative presentations by geographic region and by gender for purposes of this question.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 10.

Examples of Portfolio Budget Statements:

1. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>
2. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/Publications/Budgets/Budget2018-19/Documents/Attorney-Generals-portfolio-2018-19-PBS-full-report.pdf>
3. Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.9, Health Portfolio. Available at: [http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/\\$File/2018-19_Health_PBS_1.00_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/$File/2018-19_Health_PBS_1.00_Complete.pdf).

Comment:

Table 4: Australian Government public non-financial corporations sector operating statement (p. 11, Statement 10). See Total current transfers.

Table 10: Australian Government public financial corporations sector operating statement (p. 17, Statement 10). See Total current transfers

Further information about each public corporations can be found in each portfolio budget statements. For example, information about AgriFutures Australia including figures and in-depth narrative, is available in pp. 75-94 of Portfolio Budget Statements no. 1.1 (Agriculture and Water Resources Portfolio).

For the health portfolio, there are no public corporations and therefore no transfers involved. All Commonwealth entities and companies in the health sector are governed as part of the general government sector.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Additional Comment: All payments from the Department of Agriculture and Water Resources to corporate entities within the portfolio are included in Table 1.1, page 18 of of Portfolio Budget Statements no. 1.1 (Agriculture and Water Resources Portfolio).

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Commonwealth of Australia 1999, Making transparency transparent: An Australian assessment. Available at: <https://treasury.gov.au/publication/making-transparency-transparent-an-australian-assessment/>. See p. 69.
Australian Bureau of Statistics 2006, 5514.0.55.001 - Australian System of Government Finance Statistics: Concepts, Sources and Methods, 2003. Available at: <http://www.abs.gov.au/ausstats/abs@.nsf/2f762f95845417aeca25706c00834efa/06BD170E035FCA4CCA256DBA0081591C?opendocument>. See Paragraph 7.7.

Comment:

Data on quasi fiscal activities are not compiled in Australia because it is considered insignificant.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: We are not familiar with applying this term to Australian budgeting. There are Government entities public financial and non-financial corporations that provide goods and services in instances of market failure and below commercial prices (e.g. Australia Post, Australian Reinsurance Pool Corporation). These bodies publish statements of corporate intent and annual reports that disclose their objectives and financial results (e.g. https://auspost.com.au/content/dam/auspost_corp/media/documents/publications/statement-of-corporate-intent-2017-18-to-2020-21.pdf, https://auspost.com.au/content/dam/auspost_corp/media/documents/annual-report-2018.pdf). This could be considered providing some information on quasi-fiscal activities.

Researcher Response

Response changed from 'e' to 'd' based on the information provided by the government reviewer indicating that public corporations publish reports that include some information on quasi-fiscal activities, but not as part of the EBP.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or

supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

a. Yes, information beyond the core elements is presented for all financial assets.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 7 and 10.

Comment:

Core information: Table 2, p. 7, Statement 10 and Note 13-14, p. 29, Statement 10

Additional information: pp. 16-20, Statement 7.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

a. Yes, information beyond the core elements is presented for all nonfinancial assets.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 7 and 10.

Comment:

Core information: Table 2, p. 7, Statement 10 and Note 15, p. 30, Statement 10

Additional information: pp. 16-20, Statement 7.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

e. Not applicable/other (please comment).

Source:

Comment:

Could not find evidence of government arrears.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

a. Yes, information beyond the core elements is presented for all contingent liabilities.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 9.

Comment:

List of contingent liabilities including new contingent liabilities and changes: Table 2, pp. 6-9, Statement 9.

Details of each contingent liabilities, including narrative discussion: pp. 12-35, Statement 9.

Total amount of guarantees: see Guarantees under the Commonwealth Bank Sale Act 1995 and Reserve Bank of Australia – Guarantee, p. 18, Statement 9.

Peer Reviewer

Opinion: Agree

Comments: We note that the gross exposure is provided where this value is quantifiable.

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the

sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

b. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 3 and Statement 8.

Comment:

Statement 3 provides various projections about the Government's fiscal sustainability and discusses their implications and risks. Assumptions used are also included, while Statement 8 analyses the sensitivity of fiscal projections to changes in assumptions underpinning the economic forecasts and projections (see Scenario 4 to 8).

10 year projections:

Chart 2: Tax-to-GDP ratio showing the impact of the Personal Income Tax Plan (p. 12, Statement 3)

Chart 3: Underlying cash balance projected to 2028-29 (p. 13, Statement 3)

Chart 4: Structural budget balance estimates (p. 15, Statement 3)

Chart 5: Net debt projected to 2028-29 (p. 16, Statement 3)

Chart 6: Face value of CGS on issue projected to 2028-29 (p. 17, Statement 3)

Chart 7: Net financial worth projected to 2028-29 (p. 18, Statement 3)

Projections beyond 10 years are provided in the Intergenerational report, but it was only published every five years. The last one is in 2015 (see <https://treasury.gov.au/node/3030>). It is not considered part of the EBP documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

e. Not applicable/other (please comment).

Source:

Comment:

No aid inflows

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Appendix A, Statement 5.

Comment:

Does not present the rationale or beneficiaries- this is contained in a separate document, the Tax Expenditure Statement, which is released annually by Treasury.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is

not earmarked or the practice is disallowed by law or regulation.

Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Source:

Aviation Fuel Revenues (Special Appropriation) Act 1988. Available at: <https://www.legislation.gov.au/Details/C2014C00700>

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005>

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 5 and 7.

Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.12, Infrastructure, Regional Development and Cities Portfolio. Available at: https://infrastructure.gov.au/department/statements/2018_2019/budget/files/2018-19_PBS_DIRDC.pdf

Comment:

Section 81 of the Constitution states all revenue is placed in the Consolidated Revenue Fund from where it must be appropriated by legislation. There are a number of legislations which provide certain revenue should be used for certain purposes. For example, the National Disability Insurance Scheme is funded by the Medicare Levy (see p. 18, Statement 7) and estimates of the Medicare Levy are available in Table 7, pp. 17-18, Statement 5. Another example is the aviation fuel excise tax, which is earmarked under the Aviation Fuel Revenues (Special Appropriation) Act 1988 to fund the Civil Aviation Safety Authority. Details are available in the portfolio budget statement (pp. 123-144).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There are limited earmarked revenues. The majority of revenue is not hypothecated

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 1.

Morrison, S & Cormann, M 2018, Budget Measures, Budget Paper No. 2, 2018-19. Available at: <https://www.budget.gov.au/2018-19/bp2/bp2.pdf>.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Source: Budget priorities for the 2018-19 EBP can be found in Budget Paper No. 1: Budget Strategy and Outlook, Statement 1, pp. 12-30. This is available at <https://archive.budget.gov.au/2018-19/bp1/bp1.pdf>. Further details can be found in Budget Paper No. 2: Budget measures. This is available at <https://archive.budget.gov.au/2018-19/bp2/bp2.pdf>.

Government Reviewer

Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 1.

Morrison, S & Cormann, M 2018, Budget Measures, Budget Paper No. 2, 2018-19. Available at: <https://www.budget.gov.au/2018-19/bp2/bp2.pdf>.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Source:

Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://www.budget.gov.au/2018-19/bp4/bp4.pdf>. See Part 2, pp.175-186.

Comment:

Staffing presented by administrative unit.
For health portfolio, see p.181.

Peer Reviewer

Opinion: Agree

Comments: An updated link for Budget Paper No.4 is available at <https://archive.budget.gov.au/2018-19/bp4/bp4.pdf>.

Government Reviewer

Opinion: Agree

Comments: Staffing inputs are provided only. In general, reporting on performance focuses on achievement of outcomes - rather than usage of a particular number of inputs.

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

Morrison, S & Cormann, M 2018, Agency Resourcing, Budget Paper No. 4, 2018-19. Available at: <https://archive.budget.gov.au/2018-19/bp4/bp4.pdf>. See Appendix A, pp.197-214.

Examples of Portfolio Budget Statements:

1. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>
2. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/Publications/Budgets/Budget2018-19/Documents/Attorney-Generals-portfolio-2018-19-PBS-full-report.pdf>
3. Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.9, Health Portfolio. Available at: [http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/\\$File/2018-19_Health_PBS_1.00_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/$File/2018-19_Health_PBS_1.00_Complete.pdf).

Comment:

More detail of Agency Outcomes Statements and how expenditure achieves these outcomes is elucidated in the Portfolio Budget Statements. For example, the Agriculture and water resources PBS on pp. 27-30 gives non-financial outcomes for outcome 1 of the Department of Agriculture and Water Resources.

For health portfolio, such information is available in PBS 1.9 (Health). For example, pp. 45-46 presents non-financial outcomes for outcome 1 of the Department of Health.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

Examples of Portfolio Budget Statements:

1. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.1, Agriculture and Water Resources Portfolio. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2018-19/2018-19-pbs.pdf>
2. Portfolio Budget Statements 2018–19, Budget Related Paper No.1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/Publications/Budgets/Budget2018-19/Documents/Attorney-Generals-portfolio-2018-19-PBS-full-report.pdf>
3. Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.9, Health Portfolio. Available at: [http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/\\$File/2018-19_Health_PBS_1.00_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/$File/2018-19_Health_PBS_1.00_Complete.pdf).

Comment:

Each agency in the general government sector must show results for the non-financial outcomes in Portfolio Budget Statements. For health portfolio, performance targets are available in PBS1.9 (Health).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://archive.budget.gov.au/2018-19/bp1/bp1.pdf>. See Statement 6.

Comment:

Pp. 23-27 of the Statement 6 provides discussion of social security and welfare policies that intended to benefit directly the most vulnerable groups. Various sections of the Statement 6 also include reference to Indigenous Australians (for example, p. 22).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP accepts an "a" response for cross-country consistency, but notes the detailed information provided in the portfolio budget statements and other supporting information such as fact sheets provided by departments are taken into account as well as the discussion in Statement 6 noted by the researcher.

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

c. Yes, a timetable is released, but it lacks important details.

Source:

Department of Finance 2019, Budget Process, Budget. Available at: https://www.finance.gov.au/budget/#budget_process

Comment:

The government keeps a timeline referred to as the Budget Process Operational Rules which is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The internal timeline is not contained in the Budget Process Operational Rules but issued by the Department of Finance ahead of each update to Government agencies.

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Comment:

Australia does not publish a PBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

d. No, information related to the government’s expenditure policies and priorities is not presented.

Source:

Comment:

Australia does not publish a PBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

56. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

Answer:

d. No, information related to the government’s revenue policies and priorities is not presented.

Source:

Comment:

Australia does not publish a PBS

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Comment:

Australia does not publish a PBS

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Comment:
Australia does not publish a PBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

c. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

Source:

Appropriation Act (No. 1) 2018–2019. Available at: <https://www.legislation.gov.au/Details/C2018A00050>. See Schedule 1.
Appropriation Act (No. 2) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00051>. See schedule 1.
Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00052>. See Schedule 1.

Comment:

Only by administrative unit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

Appropriation Act (No. 1) 2018–2019. Available at: <https://www.legislation.gov.au/Details/C2018A00050>. See section 4.

Appropriation Act (No. 2) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00051>. See section 4.

Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00052>. See section 4.

Comment:

Appropriations Acts provide only appropriated amounts by administrative units, but they also note that "portfolio statements are declared to be relevant documents" for the purpose of interpreting the Appropriations Act (s 4). This means that expenditure estimates for individual programs reflected in the Portfolio Statements can be referred to when applying the appropriations for each administrative unit.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2005Q00193>. See section 81.

Comment:

EB appropriates funds out of the Consolidated Revenue Fund irrespective of revenue (s 81).

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The EB when tabled, is supported by the Portfolio Budget Statements which include revenue estimates by category (such as tax and non-tax). Refer to the ATO Budgeted Administered Financial Statements in the Treasury Portfolio Budget Statements.

<https://treasury.gov.au/publication/portfolio-budget-statements-201920>

IBP Comment

Based on the government reviewer's comments, and after conferring with the researcher, the score was changed from "b" to "a." While the appropriations bills do not include revenues, the Portfolio Budget Statements are considered to be supporting documents and they include financial statements with revenue estimates (see particularly Table 3.7 for the Australian Tax Office).

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

c. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2005Q00193>. See section 81.

Comment:

EB appropriates funds out of the Consolidated Revenue Fund irrespective of revenue (s 81).

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The EB when tabled, is supported by the Portfolio Budget Statements which include revenue estimates by category (such as tax and non-tax). Refer to the ATO Budgeted Administered Financial Statements in the Treasury Portfolio Budget Statements.

<https://treasury.gov.au/publication/portfolio-budget-statements-201920>

IBP Comment

Based on the government reviewer's comments, and after conferring with the researcher, the score was changed from "d" to "c." While the appropriations bills do not include revenues, the Portfolio Budget Statements are considered to be supporting documents and they include financial statements with revenue estimates (see particularly Table 3.7 for the Australian Tax Office).

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Comment:

They are not covered in Appropriation Acts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Based on the government reviewer's comments to Q61 and Q62, and after conferring with the researcher, the score was changed from "d" to "a."

While the appropriations bills do not include debt-related estimates, the Portfolio Budget Statements are considered to be supporting documents and they include financial statements with such estimates (see particularly Tables 3.7 and 3.8 for the Australian Office of Financial Management).

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

9.41

The Commonwealth of Government 2018, 'Overview', Budget 2018-19. Available at: https://budget.gov.au/2018-19/additional/budget_overview.pdf

The Commonwealth of Government 2018, 'Stronger growth to create more jobs', Budget 2018-19. Available at: <https://budget.gov.au/2018-19/additional/stronger-growth.pdf>

The Commonwealth of Government 2018, 'Guaranteeing the essential services Australians rely on', Budget 2018-19. Available at: <https://budget.gov.au/2018-19/additional/essentials.pdf>

The Commonwealth of Government 2018, 'Ensuring the Government lives within its means', Budget 2018-19. Available at: <https://budget.gov.au/2018-19/additional/lwom.pdf>

The Commonwealth of Government 2018, 'More Choices for a Longer Life Package overview', Budget 2018-19. Available at: <https://budget.gov.au/2018-19/factsheets/more-choice-for-a-longer-life.pdf>

The Commonwealth of Government 2018, 'Jobs and Skills', Budget 2018-19. Available at: <https://budget.gov.au/2018-19/factsheets/jobs-and-skills.pdf>

The Commonwealth of Government 2018, 'Preparing financially for a longer and more secure life', Budget 2018-19. Available at: <https://budget.gov.au/2018-19/factsheets/preparing-financially.pdf>

The Commonwealth of Government 2018, 'Supporting Choice and a Healthy Long Life', Budget 2018-19. Available at: <https://budget.gov.au/2018-19/factsheets/supporting-choice.pdf>

The Commonwealth of Government 2018, 'Safeguarding Quality and Rights', Budget 2018-19. Available at: <https://budget.gov.au/2018-19/factsheets/safeguarding-quality-rights.pdf>

The Commonwealth of Government 2018, 'Reforming the R&D Tax Incentive (Tax Integrity)', Budget 2018-19. Available at: <https://budget.gov.au/2018-19/factsheets/reforming-the-rnd-tax-incentive.pdf>

The Commonwealth of Government 2018, 'Lower, Simpler, Fairer taxes (Personal Income Tax Plan)', Budget 2018-19. Available at: <https://budget.gov.au/2018-19/factsheets/lower-simpler-fairer-taxes.pdf>

Comment:

CB documents are available from the Budget 2018-19 website, this includes a broad overview of the whole Budget, as well as summaries of 'Stronger growth to create more jobs', 'Guaranteeing the essential services Australians rely on' and 'Ensuring the Government lives within its means' and fact sheets. Each of these summaries has a summary of Budget measures and a number of factsheets available as PDF documents.

Expenditure and revenue totals: Budget Overview p. 32

Main initiatives: Budget Overview pp. 34-35

The macroeconomic forecast upon which the budget is based: Budget Overview pp. 7 & 37

Contact information for follow-up by citizens: budget.gov.au (<http://budget.gov.au>) has a link for 'Budget Questions' (mailto: department@treasury.gov.au)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Source:

Budget 2018-19. Available at: <https://budget.gov.au/2018-19/index.html>

Comment:

The CB is published online. We are unsure whether it is distributed via printed copies as in previous years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Comments: The correct response is a, the Citizen's Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the internet, billboards, radio programs newspapers). The documents that make up the Citizen's Budget are released online and in hard copy. They are widely distributed to the media and other stakeholders. Treasury also uses social media (twitter, LinkedIn, Facebook) to promote citizen's budget documents.

Researcher Response

Response changed from 'c' to 'a' based on the information provided by the government reviewer and after discussion with the IBP. The IBP treats websites and social media as two separate types of media tools.

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Comment:

We are not aware of any mechanisms to identify public's requirements for information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived

as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

Budget 2018-19.

Comment:

Produced for the EBP only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

Department of Finance 2019, Commonwealth Monthly Financial Statements 2018-2019. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Example: Department of Finance 2018, Australian Government General Government Sector Monthly Financial Statements November 2019. Available at: <https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>. IYR present expenses by economic classification (p. 3, Australian Government general government sector operating statement) and functional classification (p.6, Note 3: Total expenses by function).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: "Australia comments" section should refer to November 2018 monthly financial statements, not November 2019.

Researcher Response

Thanks for pointing out the typo. It should be "November 2018". The link is correct.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:
d. No, the In-Year Reports do not present actual expenditures by program.

Source:
Department of Finance 2019, Commonwealth Monthly Financial Statements 2018-2019. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

Department of Finance 2019, Commonwealth Monthly Financial Statements 2018-2019. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Example: Department of Finance 2018, Australian Government General Government Sector Monthly Financial Statements November 2019. Available at: <https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>. The November statement presents the Actual 2018-19 YTD November expenses compared with Budget Profile 2018-19 YTD November and Budget Estimates 2018-19 full year (p. 3, Australian Government general government sector operating statement). The statement also compares aggregates of underlying cash balances and fiscal balance to Budget estimates (p. 2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: "Australia comments" section should refer to November 2018 monthly financial statements, not November 2019.

Researcher Response

Thanks for pointing out the typo. It should be "November 2018". The link is correct.

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Department of Finance 2019, Commonwealth Monthly Financial Statements 2018-2019. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Example: Department of Finance 2018, Australian Government General Government Sector Monthly Financial Statements November 2019. Available at: <https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>. See p. 3, Australian Government general government sector operating statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: "Australia comments" section should refer to November 2018 monthly financial statements, not November 2019.

Researcher Response

Thanks for pointing out the typo. It should be "November 2018". The link is correct.

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Department of Finance 2019, Commonwealth Monthly Financial Statements 2018-2019. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Example: Department of Finance 2018, Australian Government General Government Sector Monthly Financial Statements November 2019. Available at: <https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>. See p. 3, Australian Government general government sector operating statement, and p. 6 (Note 1 and Note 2). Note 1 and Note 2 provide further breakdown of income tax and indirect tax revenues.

In Australian Government general government sector operating statement, "Other revenue" makes up only \$1,062m (2.4%) of \$43,889m for November 2018-19 and \$4,418m (2.3%) of \$194,261m for YTD November 2018-19. Although "other revenue" accounts only less than 3 per cent of all revenue, "b" may be a more appropriate answer, considering IYRs are less detail compared to the EBP in terms of indirect tax. "Other indirect tax" make up \$1,141m or 2.6% of all revenue for November 2018-19 and \$3,951m or 2% of all revenue for YTD 2018-19.

Peer Reviewer

Opinion: Agree

Comments: We note that the example used in the comment is the Australian Government General Government Sector Monthly Financial Statements for November 2018, not November 2019.

Government Reviewer

Opinion: Agree

Comments: "Australia comments" section should refer to November 2018 monthly financial statements, not November 2019.

Researcher Response

Thanks for pointing out the typo. It should be "November 2018". The link is correct.

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

Department of Finance 2019, Commonwealth Monthly Financial Statements 2018-2019. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Example: Department of Finance 2018, Australian Government General Government Sector Monthly Financial Statements November 2019. Available at: <https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>. See p. 3, Australian Government general government sector operating statement, and p. 6 (Note 1 and Note 2).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: "Australia comments" section should refer to November 2018 monthly financial statements, not November 2019.

Researcher Response
Thanks for pointing out the typo. It should be "November 2018". The link is correct.

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Department of Finance 2019, Commonwealth Monthly Financial Statements 2018-2019. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Example: Department of Finance 2018, Australian Government General Government Sector Monthly Financial Statements November 2019. Available at: <https://www.finance.gov.au/sites/default/files/november-mfs-2018.pdf>. See p. 3, Australian Government general government sector operating statement.

Amount of net new borrowing so far during the year: See p. 3, Australian Government general government sector operating statement, Fiscal balance (Net lending/borrowing).

Central government's total debt burden at that point in the year: p. 4, Australian Government general government sector balance sheet, Loans.

Interest payments to-date on the outstanding debt: See p. 3, Australian Government general government sector operating statement, Interest expenses

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: "Australia comments" section should refer to November 2018 monthly financial statements, not November 2019.

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Department of Finance 2019, Commonwealth Monthly Financial Statements 2018-2019. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Information is available on Australian Office of Financial Management website: <https://aofm.gov.au/>, but not in IYRs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

After conferring with the researcher, the response was changed from "d" to "c" based on the availability of information on the Australian Office of Financial Management's website, particularly its Data Hub which includes monthly reports (see <https://www.aofm.gov.au/data-hub>).

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is

desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

Updates to macroeconomic parameters (including nominal GDP level, inflation and real GDP growth) are available in Table 1.2, p. 4. Interest rates are available in Chart 3.19, p. 103. Narrative discussion is provided in Part 2, pp. 13-26.

Peer Reviewer

Opinion: Agree

Comments: The original and updated macroeconomic forecasts for 2018-19 and 2019-20 are available in Table 2.2, p. 19.

Government Reviewer

Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

See Expense estimates, p. 55 and Payment Estimates, pp. 47-50.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative,

economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

Administrative: Expenses measures, pp. 135-238

Economic: Table B1, pp. 250-251

Functional: Table 3.23, pp. 77-78

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

See Expenses measures, pp. 135-238. MYEFO provides expenditure estimates of new policy decisions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Expenditure estimates by individual programs are reported in the relevant Portfolio Additional Estimates Statements. Refer to <https://www.budget.gov.au/2019-20/content/paes/index.htm>.

Researcher Response

Portfolio Additional Estimates Statements are relevant documents for Appropriation Bills (No. 3 and No. 4) tabled in February 2019. The MYEFO is released in December 2018. See <https://archive.budget.gov.au/2018-19/>.

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

See Receipt estimates (cash basis), pp. 41-47 and Revenue estimates (accrual basis), pp. 51-54. MYEFO provides further breakdown for changes caused by policy decisions (p. 45 and pp. 107-134) and changes caused by parameter and other variations (p. 45).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by “category”– that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

See Table 3.8: Reconciliation of 2018-19 general government sector (cash) receipts, p. 42 and Table 3.13: Reconciliation of 2018-19 general government sector (accrual) revenue, p. 52.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer “a,” the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

In Table 3.8 (p. 42), ‘other taxes’ make up \$6,436m of \$482,084m total receipts, while ‘other non-taxation receipts’ contribute \$11,471m. In total, they constitute 3.7% of total receipts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Source:

Treasury 2018, Mid-Year Economic and Fiscal Outlook 2018–19. Available at: https://budget.gov.au/2018-19/myefo/myefo_2018-19.pdf

Comment:

Amount of net new borrowing required during the budget year: Table 1.1, p. 2

Net debt at the end of the budget year: Table 3.36 and 3.37, p. 95

Interest payments on the outstanding debt for the budget year: Table 3.44, p. 103

interest rates on the debt: Chart 3.19, p. 103

maturity profile of the debt: Table 3.41, 3.42 and 3.43, pp. 100-101.

whether the debt is domestic or external: see Non-resident holdings of CGS on issue, pp. 101-102 [but not for BY; as of September 2018]. 55% of total CGS on issue was held by non-residents.

Not all differences between the original and updated estimates is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-

18_Combined.pdf

Comment:

Changes made in FBO 2017-18 to compare the actual outcomes with both the enacted levels (as in Budget Papers 2017-18) and the most recent revised estimates (as in Budget Papers 2018-19). This can be seen in Table 5: Australian Government general government sector expenses by function (p. 10) and Table A1: Australian Government general government sector expenses by function and sub-function (pp. 79-81).

Although there is only a brief narrative discussion in p. 9, it should be read together with pp. 6-7 'Payments', which have a discussion of the differences between the enacted levels of payments and their actual outcomes. The difference between expenses (and net capital investment) and payments is primarily due to sales of non-financial assets, which are included in the calculation of the former but not in the latter.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:

FBO presents expenditures by functional (Table 5, p. 10; and Appendix A, p. 79) and economic (Table 10, pp. 16-17) classifications only. However, each department also publish their annual report on their own website, where expenditure estimates by administrative classification are presented. These annual reports should also be considered part of the YER documentation. For example, Treasury annual report:

<https://treasury.gov.au/publication/annual-report-2018/>; Department of Defence: [http://www.defence.gov.au/AnnualReports/17-](http://www.defence.gov.au/AnnualReports/17-18/Downloads/DAR_2017-18_Complete.pdf)

<https://www.homeaffairs.gov.au/reports-and-pubs/Annualreports/2017-18/01-annual-report-2017-18.pdf>; and, Department of Communications and the Arts:

https://www.communications.gov.au/sites/g/files/net301/f/doca_annual_report_17-18.pdf.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:
Administrative classification
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Based on the response to Question 85, this answer should read "economic classification" and "functional classification" only
Comments: Based on the response to Question 85, this answer should read "economic classification" and "functional classification" only

Researcher Response
As explained in Q85, expenditures by functional and economic classifications are presented in the main year-end report (Final Budget Outcome 2017-18), while expenditures by administrative classification are available in each department's annual report.

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:
a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:
Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:
FBO does not present expenditures by program, except for payments to the States for specific purposes in policy areas administered by the States (pp. 63-77). However, each department publishes their annual report on their own website, where expenditure for individual programs are presented. These annual reports should also be considered part of the YER documentation.
For example,
Treasury annual report: <https://treasury.gov.au/publication/annual-report-2018/>. See Table 15, pp. 148-149.
Department of Defence: http://www.defence.gov.au/AnnualReports/17-18/Downloads/DAR_2017-18_Complete.pdf. See Table 4.4 and 4.5, pp. 46-48.
Department of Home Affairs: <https://www.homeaffairs.gov.au/reports-and-pubs/Annualreports/2017-18/01-annual-report-2017-18.pdf>, see Appendix C, pp. 224-234.
Department of Communications and the Arts: https://www.communications.gov.au/sites/g/files/net301/f/doca_annual_report_17-18.pdf. See Table A1.2 and A1.3, pp. 177-180.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:

Changes made in FBO 2017-18 to compare the actual outcomes with both the enacted levels (as in Budget Papers 2017-18) and the most recent revised estimates (as in Budget Papers 2018-19). This can be seen in Table 3 (cash receipts), pp. 5-6 and Table 4 (accrual revenue) p. 8. Narrative discussions are provided in pp. 3-4 (cash receipts) and p. 7 (accrual revenue). Strictly speaking, the Enacted budget only refers to Appropriations of expenditure, however we apply this question with reference to the Executive Budget Proposal in the released budget documents which discuss revenues.

Peer Reviewer

Opinion: Agree

Comments: Although the Enacted Budget strictly refers to the Appropriation Acts, in practice, the enacted levels in the Appropriation Acts are equal to the proposed levels in the Executive's Budget Proposal.

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:

See Table 3 (pp. 5-6) and Table 4 (p.8)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:

See Table 3 (pp. 5-6). 'Other taxes' make up \$5,764m of \$446,905m actual total receipts, while 'other non-taxation receipts; constitute \$10,072m. They are about 3.5% of actual total receipts.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:

Amount of net new borrowing required during the budget year: Table 1, p. 2

Net debt at the end of the budget year: Table 9, p. 14

Interest payments on the outstanding debt for the budget year: Table 9, p. 14

Interest rates on the debt: not included

Maturity profile of the debt: not included

Whether the debt is domestic or external: not included

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf. See page 1.

Comment:

There is a narrative discussion of the differences between some of the original macroeconomic forecasts for the fiscal year and the actual outcomes of that year. For example, real GDP growth, unemployment rate, and the wage price index. But there is no discussion of how they impacted the revenue and spending versus the original forecasts or MYEFO.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Real GDP growth
Information beyond the core elements

Source:

Comment:

Unemployment rate and Wage Price Index

Peer Reviewer

Opinion: Disagree

Suggested Answer: Elements of the macroeconomic forecast that have the differences between the original forecast and the outcome for the year also includes nominal GDP growth, in addition to the identified forecasts of real GDP growth and information beyond the core elements (employment growth, unemployment rate and the wage price index). The Final Budget Outcome in p. 1 identified that "nominal GDP grew by 4.7 per cent in 2017-18, which was significantly stronger than the 2017-18 Budget forecast of 4 per cent". This can be found in https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf.

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewer.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some

but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

Source:

Department of Defence 2018, Defence Annual Report 2017-18. Available at: http://www.defence.gov.au/AnnualReports/17-18/Downloads/DAR_2017-18_Complete.pdf.

Department of Health 2018, Annual Report 2017-18. Available at: <https://beta.health.gov.au/resources/publications/department-of-health-annual-report-2017-18>

Comment:

The Budget Final Outcome Report itself does not present differences in nonfinancial data on inputs and outcomes. However, the Annual reports of government agencies which should be included as a YER do provide details on non-financial inputs and some changes. In the example provided of the Department of Defence Annual Report, Chapter 2 (pp. 7-16) provides an overview of changes in ministerial responsibilities, changes in senior leadership, organisation structure and people summary.

For health portfolio, such information is available in Part 1 and Part 3 of the Health Department AR. For example, corporate governance, people and external scrutiny.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

Source:

Department of Defence 2018, Defence Annual Report 2017-18. Available at: http://www.defence.gov.au/AnnualReports/17-18/Downloads/DAR_2017-18_Complete.pdf.

Department of Health 2018, Annual Report 2017-18. Available at: <https://beta.health.gov.au/resources/publications/department-of-health-annual-report-2017-18>

Comment:

As explained in Question 92, Government agency Annual Reports give the details of non-financial outcomes. In the example of Department of Defence, Chapter 3 of the report (pp.17-42) outlines the outcomes listed in the PBS and whether they have been met along with a narrative discussion.

For the health sector, such information is available in Part 2.1 of the Health Department AR (pp. 22-130).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

Source:

Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:

The differences between the enacted level and the actual outcome for all social security and welfare policies are presented in Table A1: Australian Government general government sector expenses by function and sub-function, pp. 79-81 under 'Social security and welfare'. No narrative discussion is provided in FBO.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Response changed from 'b' to 'c' after discussion with the IBP.

IBP Comment

IBP notes that the program detail provided in the Portfolio Budget Statements is the reason that an "a" is accepted in Q52. Only function and subfunction detail is provided in Table A1 in the FBO.

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf

Comment:

There is no presentation of differences in funds or any narrative explanation about this.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

Cormann, M 2018, Consolidated Financial Statements for the Year ended 30 June 2018. Available at: <https://www.finance.gov.au/sites/default/files/consolidated-financial-statement-2018.pdf>

Comment:

This is released as a separate report by the Minister for Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Additional Comment: The Final Budget Outcome also has the Australian Government financial statements in its Part 2.

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*

- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

Compliance: see Australian National Audit Office 2018, Annual Report 2017–18. Available at:

https://www.anao.gov.au/sites/default/files/ANAO_Annual-Report_2017-2018.pdf. p. 8. Examples of compliance audit:

<https://www.anao.gov.au/work/performance-audit/implementation-annual-performance-statements-requirements-2017-18> and

<https://www.anao.gov.au/work/performance-audit/cybersecurity-follow-audit>

Performance: <https://www.anao.gov.au/pubs/performance-audit>

Financial: <https://www.anao.gov.au/pubs/financial-statement-audit>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Auditor-General of Australia 2018, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018.

Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-financial-statements-australian-government-entities-period-ended-30-june-2018>

Public Governance, Performance and Accountability Act 2013. Available at: <https://www.legislation.gov.au/Details/C2017C00269>. Sections 48 and 49.

Department of Finance 2018, Consolidated Financial Statements for the year ended 30 June 2018. Available at:

<https://www.finance.gov.au/sites/default/files/consolidated-financial-statement-2018.pdf>. pp. 25-31.

Comment:

In relation to the Budget the ANAO is mandated to audit the Consolidated Financial Statements for each fiscal year

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

Auditor-General of Australia 2018, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018.

Available at: Auditor-General 1997. Available at: <https://www.legislation.gov.au/Details/C2018C00036>

Auditor-General of Australia 2018, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018.

Available at: https://www.anao.gov.au/sites/default/files/Auditor-General_Report_2018-2019_19.pdf. p. 21.

Comment:

The Auditor-General's functions (s. 11) include auditing the annual financial statements of Commonwealth entities and companies. This includes their use of non-appropriated special account funds.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

Auditor-General of Australia 2018, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2018. Available at: https://www.anao.gov.au/sites/default/files/Auditor-General_Report_2018-2019_19.pdf. pp. 9-21.

Comment:

Peer Reviewer

Opinion: Agree

Comments: We note that the executive summary is located within pp. 9-11, not 9-21.

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

c. Yes, the executive reports publicly on some audit findings.

Source:

Department of Finance 2018, Government Responses, Publications & Receipts. Available at: <https://www.finance.gov.au/publications-reports/>

Comment:

There is no formal process whereby the executive must respond to audit findings, however they can be requested to do so by the Joint Committee of Public Accounts and Audit. This has happened on occasion though not specifically for the AR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor

the legislature reports on the executive's steps to address audit findings.

Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Source:

Australian National Audit Office 2019, Search results of 'implementation of audit recommendations'. Available at:

[https://www.anao.gov.au/work/performance-audit/implementation-auditrecommendations-0?](https://www.anao.gov.au/work/performance-audit/implementation-auditrecommendations-0?query=implementation%20of%20audit%20recommendations&f%5B0%5D=field_year_tabled_published%3A25)

[query=implementation%20of%20audit%20recommendations&f%5B0%5D=field_year_tabled_published%3A25](https://www.anao.gov.au/work/performance-audit/implementation-auditrecommendations-0?query=implementation%20of%20audit%20recommendations&f%5B0%5D=field_year_tabled_published%3A25)

Public Governance, Performance and Accountability Act 2013. Available at: <https://www.legislation.gov.au/Details/C2017C00269>. Sections 15 and 45.

Comment:

Under Section 15 of PGPA Act, the accountable authority is the Secretary of the Department and they have to promote the 'proper use' of public resource, including considering the recommendations of the ANAO. This is an internally managed process and does not require reporting. Section 45 of the PGPA Act requires establishment of an audit committee by the accountable authority as an additional mechanism for implementation. Australian National Audit Office does publish some implementation reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The legislature (in particular the Joint Committee of Public Accounts and Audit (JCPAA)) reviews the audited Consolidated Financial Statements and the financial statements of all Commonwealth entities annually. Where there are significant or notable audit findings, the JCPAA will generally ask agencies to report back on their progress on responding to such findings. (e.g.

https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit/CommFinancialStatements/Report_463)

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Source:

Parliamentary Service Act 1999. Available at: <https://www.legislation.gov.au/Details/C2019C00008>

Parliamentary Budget Office 2018, Annual Report 2017-18. Available at:

https://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Budget_Office/About_the_PBO/Corporate_information/Annual_reports/Annual_Report_2017-18

Comment:

The PBO receives an annual appropriation decided by the Parliamentary Joint Committee of Public Accounts and Audit. They also have money as a special appropriation which can be used outside just one financial year. In 2017-18, the PBO received funding of \$6.7753 million from government appropriation and drew down \$0.989 million from their special appropriation funds. Independence of the PBO is set out in Division 2, section 64B of the Parliamentary Service Act 1999.

Peer Reviewer

Opinion: Agree

Comments: We note that according to the annual report provided in the source (p.30), the PBO received funding of \$6.753 million from government, not \$6.7753 million.

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

b. Yes, the IFI publishes its own macroeconomic or fiscal forecast.

Source:

Parliamentary Service Act 1999. Available at: <https://www.legislation.gov.au/Details/C2019C00008>

Parliamentary Budget Office 2018, 2018-19 Budget: medium-term projections, Report 03/2018. Available at:

https://www.aph.gov.au/~media/05%20About%20Parliament/54%20Parliamentary%20Depts/548%20Parliamentary%20Budget%20Office/Reports/Research%20reports/03_2018%20Budget%20medium%20term%20projections/2018-19%20Budget%20medium-term%20projections%20PDF.pdf?la=en

Parliamentary Budget Office 2018, National Fiscal Outlook: as at 2018-19 Budgets, Report 04/2018. Available at:

<https://www.aph.gov.au/~media/05%20About%20Parliament/54%20Parliamentary%20Depts/548%20Parliamentary%20Budget%20Office/Reports/Research%20reports/2018-19%20National%20Fiscal%20Outlook%20at%20a%20Glance/National%20fiscal%20outlook%20As%20at%202018-19%20budgets%20PDF.pdf?la=en>

Comment:

Section 64E(2) of the Parliamentary Service Act 1999 specifically excludes economic and fiscal forecasting from the functions of the PBO. According to Section 64E(3), the PBO must rely on the economic forecasts and fiscal estimates contained in the most recent reports prepared by the government.

Although the PBO does not produce its own economic and budget forecasts, it does conduct its own research on and analysis of the budget and fiscal policy settings under Section 64E(1)(e). PBO research focuses on issues that impact the sustainability of the budget over the medium term. This includes examining the revenue, expenditure, net capital investment and the net debt position across all levels of Australian government (see National Fiscal Outlook: as at 2018-19 Budgets), and examining the factors that lead to changes in the budget aggregates (see 2018-19 Budget: medium-term projections).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response

Response changed from 'c' to 'b' after discussion with the IBP. As mentioned, the Parliamentary Service Act 1999 specifically excludes economic and fiscal forecasting from the functions of the PBO and the PBO must rely on the economic forecasts and fiscal estimates contained in the most recent reports prepared by the government. The government currently adopts a 'forward estimates' approach, under which it makes budget projections for receipts, expenditures and financial position for the three years beyond the current budget year (in 2018-19, it is the period of 2018-19 to 2021-22). However, beyond using the government four year estimates as required by the law, the PBO does conduct its own analysis by projecting total receipts, total spending and financial position for the subsequent six years (in 2018-19, it is the period of 2022-23 to 2028-29). They are projected using the base plus grow methodology and published in the PBO's annual Medium-Term Projections reports. (For 2018-19, it is available at https://www.apf.gov.au/~media/05%20About%20Parliament/54%20Parliamentary%20Depts/548%20Parliamentary%20Budget%20Office/Reports/Research%20reports/03_2018%20Budget%20medium%20term%20projections/2018-19%20Budget%20medium-term%20projections%20PDF.pdf?la=en). The IBP considers this projection exercise a fiscal forecast activity.

IBP Comment
IBP agrees with a "b" response.

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI, or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

Source:

Parliamentary Service Act 1999. Available at: <https://www.legislation.gov.au/Details/C2019C00008>

Examples of publicly released costings:

https://www.apf.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Budget_Office/Publications/Costings

Comment:

Under Division 2, Section 64E two of the PBO's statutory functions are: 1. outside the caretaker period for a general election - to prepare policy costings on request by Senators or Members of the House of Representatives; 2. during the caretaker period for a general election - to prepare policy costings on request by authorised members of Parliamentary parties or independent members. The PBO provides limited costings as requested by Senators or Members of the House.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-

level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Source:

Finance and Public Administration Legislation Committee, 22/10/2018. Available at:

https://parlinfo.aph.gov.au/parlInfo/download/committees/estimate/a92ee211-b539-4564-bb6d-19d353e0ab7e/toc_pdf/Finance%20and%20Public%20Administration%20Legislation%20Committee_2018_10_22_6689_Official.pdf;fileType=application%2Fpdf

Finance and Public Administration Legislation Committee, 21/5/2018. Available at:

https://parlinfo.aph.gov.au/parlInfo/download/committees/estimate/774ecd04-bcb1-4999-8e3a-135ad0ccf515/toc_pdf/Finance%20and%20Public%20Administration%20Legislation%20Committee_2018_05_21_6142_Official.pdf;fileType=application%2Fpdf

Finance and Public Administration Legislation Committee, 26/2/2018. Available at:

https://parlinfo.aph.gov.au/parlInfo/download/committees/estimate/cf6fe7dd-0d6d-4199-a484-e3d47d602350/toc_pdf/Finance%20and%20Public%20Administration%20Legislation%20Committee_2018_02_26_5931_Official.pdf;fileType=application%2Fpdf

Joint Committee of Public Accounts and Audit, 17/10/2018. Available at:

https://parlinfo.aph.gov.au/parlInfo/download/committees/commjnt/f03de7a9-6a3e-4c1e-a64f-97bacf998cd6/toc_pdf/Joint%20Committee%20of%20Public%20Accounts%20and%20Audit_2018_10_17_6667_Official.pdf;fileType=application%2Fpdf

Comment:

See also https://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Budget_Office/Publications/subs which lists formal written submissions to parliamentary committees, usually at the request of the committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate

whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Department of the Prime Minister and Cabinet 2018, Cabinet Handbook, 12th edition. Available at:
<https://www.pmc.gov.au/sites/default/files/publications/cabinet-handbook-12th-edition.pdf>

Department of Finance 2015, Resource Management Guide No. 001, Commonwealth Resource Management Framework Companion. Available at:
<https://www.finance.gov.au/sites/default/files/RMG-001%20-%20CRM%20Framework%20Companion.pdf>. Pp. 63-70.

Comment:

The Budget measures and appropriations are formulated by the Expenditure Review Committee prior to tabling the Budget. This Committee receives proposals from Portfolio Ministers (Department of the Prime Minister and Cabinet 2018, p. 18). These New Policy Proposals (NPPs) are subject to rules of Cabinet submissions (pp. 19-24). The ERC considers these proposals in their recommendations. Central Agencies can also provide input through the Finance Green Briefs which are considered by the ERC. The ERC then makes its recommendations to the Budget Cabinet which decides on the final Budget for the year. This process does not involve full legislative or legislative committee debate on policy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The full legislature and/or a legislative committee debate budget policy after the executive's budget proposal is tabled, including through the Senate Estimates process. This opportunity to examine the operations of government plays a key role in the parliamentary scrutiny of the executive. See https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Source:

Australian House of Representatives 2018, Budget - Documents, Hansard, Available at
http://parlinfo.aph.gov.au/parlInfo/download/chamber/hansardr/50313f7c-ade4-4736-a01f-5f9addc2304f/to_c_pdf/House%20of%20Representatives_2018_05_08_6085_Official.pdf;fileType=application%2Fpdf

Comment:

EBP 2018-19 tabled to the Parliament on 8 May 2018, less than two months before the FY, which started on 1 July 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

Appropriation Act (No. 1) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00050>, p. 1.

Appropriation Act (No. 2) 2018-2019. Available at: <https://www.legislation.gov.au/Details/C2018A00051>, p. 1.

Appropriation (Parliamentary Departments) Act (No. 1) 2018-2019. Available at:

<https://www.legislation.gov.au/Details/C2018A00052>, p. 1.

Comment:

Bills assented by the Governor General on 27 June 2018 after the Budget was passed by both houses. This is a few days before the start of the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005>

Department of the Senate 2016. Odgers' Australian Senate Practice, 14th Edition. Available at:

https://www.aph.gov.au/~media/05%20About%20Parliament/52%20Sen/pubs/odgers/2016_odgers.pdf

Comment:

The House of Representatives has full and unlimited authority to amend Appropriations Bills. The Senate does not have authority to amend these Bills, but is able to return any Bill to the House of Representatives requesting an omission or amendment (Commonwealth of Australia, Section 53). In practice this limitation is procedural (Department of the Senate 2016: p. 361).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

Source:

Parliament of Australia 2018, Appropriation Bill (No. 1) 2018-2019. Available at:

https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6104

Parliament of Australia 2018, Appropriation Bill (No. 2) 2018-2019. Available at:

https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6105

Parliament of Australia 2018, Appropriation (Parliamentary Departments) Bill (No. 1) 2018-2019. Available at:

https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6108

Comment:

These links show the proposed Bill and schedules of amendments by the legislature, none of the 2018-19 Appropriations had amendments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

Parliament of Australia n.d., Infosheet 10 – The budget and financial legislation. Available at:

https://www.aph.gov.au/About_Parliament/House_of_Representatives/Powers_practice_and_procedure/00_-_Infosheets/Infosheet_10_-_Budget_and_financial_legislation

Parliament of Australia 2018, Senate Brief No. 5 – Consideration of Estimates by the Senate's Legislation Committees. Available at:

https://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05

Senate Official Hansard, 25 June 2018. Available at: https://parlinfo.aph.gov.au/parlInfo/download/chamber/hansards/1041ae97-6a76-4b99-a057-4c6fb6093b1e/toc_pdf/Senate_2018_06_25_6239_Official.pdf;fileType=application%2Fpdf (pp. 3727-3737)

Senate Official Hansard, 26 June 2018. Available at:

https://parlinfo.aph.gov.au/parlInfo/download/chamber/hansards/067f08aa-4f31-4cb6-92b7-6486f425109a/toc_pdf/Senate_2018_06_26_6242_Official.pdf;fileType=application%2Fpdf (pp. 3978-3979)

Comment:

Committee scrutiny is achieved through the Senate, which has eight legislation committees that examine the Executive's Budget Proposal. The overall economic outlook and fiscal policy is examined by the Economics Committee. Most of the Senate committee reports are presented after the Senate has passed the bills, but before they receive assent from the Governor-General. Assent is a legal formality, so in substance, the reports are delivered after the budget is passed.

The Appropriation bills are first introduced and debated in the House of Representatives as required by the Constitution. This means that they are usually not available for consideration by the Senate until some weeks after Budget night. By referring to the documents entitled 'Particulars of certain proposed expenditures' which reproduce the details of proposed expenditure contained in the appropriation bills, Senate committees are able to conduct public hearings and do much of their work while waiting for the bills to arrive in the Senate.

In 2018-19, the Budget was referred by the Senate to committees on 8 May 2019 (Budget night) and the Committees were required to report to the Senate on 26 June 2018. An extension was granted to three of the committees. The Senate passed the Bills before the reports were presented.

Reports are presented to the Senate on:

Economics committee – 26 June 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/Economics/2018-2019_Budget_estimates/Report

Education and employment committee – 26 June 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/ee/2018-2019_Budget_estimates/Report

Environment and communications committee – 26 June 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/ec/2018-2019_Budget_estimates/Report

Foreign affairs, defence and trade committee – 26 June 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/fadt/2018-2019_Budget_estimates/Report

Rural and regional affairs and transport committee – 26 June 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/rrat/2018-19_Budget_estimates/Report

Finance and public administration committee – 4 July 2018

https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/fpa/2018-2019_Budget_estimates/Report

Community affairs committee – 13 July 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/ca/2018-2019_Budget_estimates/Report

Legal and constitutional affairs committee – 14 August 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/legcon/2018-19_Budget_estimates/Report

House of Representatives

Introduction and first reading – 8 May 2018

Second reading agreed to – 30 May 2018

Third reading agreed to – 21 June 2019

Senate

Introduction and first reading – 25 June 2018

Second reading agreed to – 25 June 2018

Third reading agreed to – 25 June 2018

Pass both houses – 25 June 2018

Assent – 27 June 2018

Peer Reviewer

Opinion: Agree

Comments: We note that Budget Night was 8 May 2018, not 8 May 2019 as specified in the comment. The date of the third reading in the House of Representatives for the appropriation bills was 21 June 2018, not 21 June 2019, as listed in https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bld=r6104.

Government Reviewer

Opinion: Agree

Researcher Response

Thanks for spotting the typos. Each committee also published transcripts of their hearing on the website. For example: Economics Committee Transcripts 29/5/2018: http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22committees%2Festimate%2F671d16a1-68ea-4189-a68c-84beb115641f%2F0001%22_30/5/2018:
http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22committees%2Festimate%2F2b6ffdc4-fa6a-42d5-a3a9-baae0046e498%2F0000%22_31/5/2018:
http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22committees%2Festimate%2Fb8d34ed6-7783-4e86-b92b-cf2d2a8c30d2%2F0001%22_5/6/2018:
<http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22committees%2Festimate%2Fd2674e0f-6a54-4f58-9889-9464f80d5877%2F0000%22>

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

Parliament of Australia n.d., Infosheet 10 – The budget and financial legislation. Available at: https://www.aph.gov.au/About_Parliament/House_of_Representatives/Powers_practice_and_procedure/00_-_Infosheets/Infosheet_10_-_Budget_and_financial_legislation
Parliament of Australia 2018, Senate Brief No. 5 – Consideration of Estimates by the Senate's Legislation Committees. Available at: https://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05
Senate Official Hansard, 25 June 2018. Available at: https://parlinfo.aph.gov.au/parlInfo/download/chamber/hansards/1041ae97-6a76-4b99-a057-4c6fb6093b1e/toc_pdf/Senate_2018_06_25_6239_Official.pdf;fileType=application%2Fpdf (pp. 3727-3737)
Senate Official Hansard, 26 June 2018. Available at: https://parlinfo.aph.gov.au/parlInfo/download/chamber/hansards/067f08aa-4f31-4cb6-92b7-6486f425109a/toc_pdf/Senate_2018_06_26_6242_Official.pdf;fileType=application%2Fpdf (pp. 3978-3979)

Comment:

Committee scrutiny is achieved through the Senate, which has eight legislation committees that examine the Executive's Budget Proposal. The overall economic outlook and fiscal policy is examined by the Economics Committee. Most of the Senate committee reports are presented after the Senate has passed the bills, but before they receive assent from the Governor-General. Assent is a legal formality, so in substance, the report are delivered after the budget is passed.

The Appropriation bills are first introduced and debated in the House of Representatives as required by the Constitution. This means that they are usually not available for consideration by the Senate until some weeks after Budget night. By referring to the documents entitled 'Particulars of certain proposed expenditures' which reproduce the details of proposed expenditure contained in the appropriation bills, Senate committees are able to conduct public hearings and do much of their work while waiting for the bills to arrive in the Senate.

In 2018-19, the Budget was referred by the Senate to committees on 8 May 2019 (Budget night) and the Committees were required to report to the Senate on 26 June 2018. An extension was granted to three of the committees. The Senate passed the Bills before the reports were presented.

Reports are presented to the Senate on:

Economics committee – 26 June 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/Economics/2018-2019_Budget_estimates/Report

Education and employment committee – 26 June 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/ee/2018-2019_Budget_estimates/Report

Environment and communications committee – 26 June 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/ec/2018-2019_Budget_estimates/Report

Foreign affairs, defence and trade committee – 26 June 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/fadt/2018-2019_Budget_estimates/Report

Rural and regional affairs and transport committee – 26 June 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/rrat/2018-19_Budget_estimates/Report

Finance and public administration committee – 4 July 2018

https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/fpa/2018-2019_Budget_estimates/Report

Community affairs committee – 13 July 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/ca/2018-2019_Budget_estimates/Report

Legal and constitutional affairs committee – 14 August 2018 https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/legcon/2018-19_Budget_estimates/Report

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Third reading agreed to – 25 June 2018

Pass both houses – 25 June 2018

Assent – 27 June 2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Each committee also published transcripts of their hearing on the website. For example: Economics Committee Transcripts 29/5/2018:

<http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22committees%2Festimate%2F671d16a1-68ea-4189-a68c-84beb115641f%2F0001%22%2030/5/2018>:

<http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22committees%2Festimate%2F2b6ffdc4-fa6a-42d5-a3a9-baae0046e498%2F0000%22%2031/5/2018>:

<http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22committees%2Festimate%2Fb8d34ed6-7783-4e86-b92b-cf2d2a8c30d2%2F0001%22%205/6/2018>:

<http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;query=Id%3A%22committees%2Festimate%2Fd2674e0f-6a54-4f58-9889-9464f80d5877%2F0000%22>

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be

eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

Source:

Comment:

Implementation is not scrutinised by the legislature in a formal process, though additional appropriations are.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Comments: Senate Estimates are run three times a year and question officials on the implementation of policies in each portfolio. This is not limited to new policy proposals (there are no areas in connection with the expenditure of public funds where any person has a discretion to withhold details or explanations from the Parliament or its committees unless the Parliament has expressly provided otherwise). Thus the three Senate Estimates sessions each year allow for the examination of in-year implementation of the relevant budget execution period). See

https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates or

https://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/Economics

Researcher Response

Response changed from 'd' to 'b' after considering the information provided by the government reviewer and discussion with the IBP. Although Senate estimates are run three times a year, the only one that is relevant to this question is the supplementary budget estimates, which are held to follow up issues raised in the main budget estimates. The main and additional budget estimates are held to discuss appropriation bills, so they are not considered in this question.

IBP Comment

IBP agrees with a "b" response.

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Department of Finance 2018, Advance to the Finance Minister. Available at:

https://www.finance.gov.au/publications/advance_to_the_finance_minister/

Appropriation Bills (nos. 3 and 4), usually February

Public Governance, Performance and Accountability Act 2013. Available at: <https://www.legislation.gov.au/Details/C2017C00269>

Comment:

There are three ways in which the appropriations of administrative units can change through the Budget cycle. Firstly the 'Advance to the Finance Minister' provision in the Appropriations Bills which allow the Finance Minister to provide extra funding urgently when expenditure has not been provided or under provided and is capped at certain amounts. The Finance Minister is then required to prepare a report for the legislature. Secondly, through additional appropriations, ie Appropriations Bills introduced throughout the year under the which are scrutinised by the Senate Estimates Committee similar to the EBP and need legislative approval to take force. Thirdly, under the PGPA Act (Section 75) the transfer of a function between government non-corporate entities is possible, in which case funds may also be transferred between these units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005> (sections 81 and 83)

Comment:

Revenue is directly put into the Consolidated Revenue Fund and can only be appropriated through passage of a Bill through Parliament

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005>

Department of Finance 2018, Adjusting annual appropriations, Guide to appropriations – RMG 100. Available at:

<https://www.finance.gov.au/resource-management/appropriations/rmg-100-guide-to-appropriations/adjusting-annual-appropriations/>

Department of Finance 2018, Special appropriations: background, Guide to appropriations – RMG 100. Available at:

<https://www.finance.gov.au/resource-management/appropriations/rmg-100-guide-to-appropriations/special-appropriations-background/>

Comment:

Section 83 of the Constitution provides that no money shall be drawn except under an appropriation made by law. There are two broad categories of appropriations: annual appropriation and special appropriation. Annual appropriations, as the name suggests, are contained in annual Appropriation Bills; while special appropriations are made in various Acts other than the Appropriation Bills.

There are a number of differences between the annual and special appropriations. Annual appropriations are for specific amounts and set annually when the Appropriation Bills are passed by both houses of the Parliament. Increasing annual appropriations requires the tabling of additional Appropriation Bills in the Parliament. Reducing annual appropriations does not require legislative approval. It can be done via placing quarantines over the relevant annual appropriations by the Department of Finance. Only about 25 per cent of government spending is appropriated through annual appropriation.

Some of the special appropriations are 'open-ended' in that the amount appropriated for a particular purpose is determined by the eligibility and other provisions in the relevant Act. Thus, the amounts in the Budget for special appropriations are only estimated spending. Any adjustments to special appropriations including spending cuts can only be made via changing the criteria that must be met use the special appropriation. To do so requires legislative amendments to the relevant Acts.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how

soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

Role of the Committee, Joint Committee of Public Accounts and Audit, Parliament of Australia. Available at: https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit/Role_of_the_Committee

Current Inquiries, Joint Committee of Public Accounts and Audit, Parliament of Australia. Available at:

https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit

Commonwealth Financial Statements - Inquiry based on Auditor-General's report No. 24 (2017-18), Joint Committee of Public Accounts and Audit Parliament of Australia. Available at:

https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit/FinancialStatements17-18

Comment:

The Joint Committee of Public Accounts and Audit is a committee of Members of the House of Representatives, and Senators, of the Australian Parliament. It is in charge of examining audit reports produced by the ANAO. The committee commenced its examination of FY 2016-17 AR on 27 June 2018, more than six month after the audit report released on 20 December 2017. A inquiry report yet to be produced. The committee is yet to conduct an inquiry on the most recent FY 2017-18 audit report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Public Accounts and Audit Committee Act 1951. Available at: <https://www.legislation.gov.au/Details/C2017C00109>

Auditor-General Act 1997. Available at: <https://www.legislation.gov.au/Details/C2018C00036>

Comment:

Section 8A of the Public Accounts and Audit Committee Act 1951 and Schedule 1 of the Auditor-General Act 1997 provides that the Joint Committee of Public Accounts and Audit must receive a recommendation from the Minister and then approve the candidate who is then appointed by the Governor General for a term of 10 years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Auditor-General Act 1997. Available at: <https://www.legislation.gov.au/Details/C2018C00036>

Comment:

Clause 6, Schedule 1 of the Auditor-General Act 1997 provides that the Governor-General may remove the Auditor-General from office only if he receives a request to do so from both Houses of Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to

fulfill its mandate. Answer “d” applies if the executive determines the SAI’s budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Public Accounts and Audit Committee Act 1951. Available at: <https://www.legislation.gov.au/Details/C2017C00109>

Auditor-General Act 1997. Available at: <https://www.legislation.gov.au/Details/C2018C00036>

Joint Committee of Public Accounts and Audit 2018, Statement on the draft budget estimates for the Australian National Audit Office and the Parliamentary Budget Office. Available at:

<https://www.aph.gov.au/~media/02%20Parliamentary%20Business/24%20Committees/244%20Joint%20Committees/JCPAA/Budget%20Statement%2018-19/201819%20ANAO%20and%20PBO%20Budget%20Statement%20Chair.pdf?la=en>

Auditor-General of Australia 2018, Updated ANAO 2018-19 Budget Submission to Joint Committee of Public Accounts and Audit. Available at:

<https://www.aph.gov.au/~media/02%20Parliamentary%20Business/24%20Committees/244%20Joint%20Committees/JCPAA/Budget%20Statement%2018-19/Updated%20ANAO%202018-19%20Budget%20Submission1.pdf?la=en>

Comment:

Overall, the Australian National Audit Office (ANAO) funding is consistent with the resources it needs to fulfil its mandate. However, the ANAO has been subject to some reductions in appropriations in recent budgets, this has led to a loss in some years which is financed out of an accumulated reserve of the ANAO.

Section 50 of the Auditor-General Act 1997 permits the Minister of Finance to give directions about the amounts in which, and the times at which, funds are payable to the ANAO. Under section 53 of the Auditor-General Act 1997 and section 8(l) of the Public Accounts and Audit Committee Act 1951, the Joint Committee of Public Accounts and Audit may request the Auditor-General to submit to the Committee draft estimates for the ANAO for a financial year before the annual Commonwealth budget for that financial year and may make recommendations on them.

After the 2018-19 Budget, it was revealed that the Government had imposed a cut to the ANAO’s funding, and the agency anticipated a potential technical loss (see Auditor-General of Australia 2018). In the 2018–19 Budget, the ANAO did not seek supplementation of its funding. However, due to the Government imposed savings measures, its available appropriation was reduced by \$690,000 in 2018-19 and \$920,000 per annum over the forward estimates (see page 9, Auditor-General of Australia 2018). The cut was only revealed in an updated submission of the Auditor-General after Budget night (8 May 2018). The Auditor-General said he was prevented by the Government’s strict confidentiality rule from notifying the Joint Committee of Public Accounts and Audit about the cut before that date, and without knowing about the cut, the Committee endorsed the reduced appropriation on the Budget night. The ANAO anticipates a loss in 2018-19 and future years will be funded by the ANAO’s accumulated appropriation reserves as they transition to the new funding base.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra- budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Auditor-General Act 1997. Available at: <https://www.legislation.gov.au/Details/C2018C00036>

Comment:

Annual financial statements audits, including the audit of the Australian Government's consolidated financial statements, are mandated functions of the Auditor-General under section 11 and 12 of the Auditor-General Act 1997. The Auditor-General has discretion in the performance of other functions under the Act.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

Source:

Auditor-General Act 1997. Available at: <https://www.legislation.gov.au/Details/C2018C00036>

Australian National Audit Office 2018, External audits and reviews, About us. Available at: <https://www.anao.gov.au/about/external-audits-and-reviews>

Australian Securities & Investments Commission 2018, Audit Inspection Report – June 2018. Available at:

<https://www.anao.gov.au/file/30891/download?token=ELIenr>

Van Dongen, P 2017, Review of Cyber Security: Australian National Audit Office Performance Audit, Report by the Independent Auditor. Available at:

<https://www.anao.gov.au/file/26231/download?token=mNZCFuLs>

New Zealand Office of the Auditor General 2016, Quality Assurance Review – September 2016. Available at: <https://www.anao.gov.au/files/peer-review-new-zealand-office-auditor-general-quality-assurance-review-report-september>

Comment:

The ANAO has its audit processes reviewed by external parties on an annual basis. Recent reviews cover various aspects of the audit processes. They include performance audits by the Independent Auditor, peer reviews and quality assurance reviews by the Australian Securities & Investments Commission (ASIC).

Section 41 of the Auditor-General Act 1997 establishes the position of the Independent Auditor; and under section 45(1), he or she may conduct a performance audit of the ANAO at any time. The last performance audit conducted by the Independent Auditor was a review of cyber security (van Dongen 2017).

The ANAO also have an agreement with the New Zealand Office of the Auditor-General to conduct reciprocal performance audit peer reviews. In 2016, ANAO had two performance audits reviewed by its peer (see New Zealand Office of the Auditor-General 2016).

The ANAO engaged the Australian Securities & Investments Commission (ASIC) to review its quality control processes and quality frameworks and a report was produced in June 2018. Although the ASIC is a Commonwealth entity that itself is audited by the ANAO, it was reported that safeguard measures were undertaken by both sides to mitigate the threat to independence.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

Parliament of Australia 2018. Committee Hansards.

Comment:

Some examples:

Finance and Public Administration Legislation Committee, 21/5/2018. Available at:

https://parlinfo.aph.gov.au/parlInfo/download/committees/estimate/774ecd04-bcb1-4999-8e3a-135ad0ccf515/toc_pdf/Finance%20and%20Public%20Administration%20Legislation%20Committee_2018_05_21_6142_Official.pdf;fileType=application%2Fpdf#search=%22Grant%20Hehir%20%202010s%202018%22

Finance and Public Administration Legislation Committee, 27/2/2018. Available at:

https://parlinfo.aph.gov.au/parlInfo/download/committees/estimate/79d089db-0032-4e87-9316-5b9c27fc3bde/toc_pdf/Finance%20and%20Public%20Administration%20Legislation%20Committee_2018_02_27_5935_Official.pdf;fileType=application%2Fpdf#search=%22Australian%20National%20Audit%20Office%20%202010s%202018%22

Education and Employment References Committee, 7/11/2018. Available at:

https://parlinfo.aph.gov.au/parlInfo/download/committees/commsen/320b20c6-1345-4a95-b551-5c7b2cd17ec0/toc_pdf/Education%20and%20Employment%20References%20Committee_2018_11_07_6748.pdf;fileType=application%2Fpdf#search=%22Australian%20National%20Audit%20Office%20%202010s%202018%22

Standing Committee on Tax and Revenue, 22/8/2018. Available at: https://parlinfo.aph.gov.au/parlInfo/download/committees/commrep/b2d63068-1d3a-4f0d-8524-59c9feba6ccf/toc_pdf/Standing%20Committee%20on%20Tax%20and%20Revenue_2018_08_22_6482_Official.pdf;fileType=application%2Fpdf#search=%22Australian%20National%20Audit%20Office%20%202010s%202018%22

Economics References Committee, 7/6/2018. Available at: https://parlinfo.aph.gov.au/parlInfo/download/committees/commsen/01ae7982-d25b-44d3-b1f0-a6ac71c726fb/toc_pdf/Economics%20References%20Committee_2018_06_07_6205_Official.pdf;fileType=application%2Fpdf#search=%22Australian%20National%20Audit%20Office%20%202010s%202018%22

Finance and Public Administration Legislation Committee, 23/10/2018. Available at:

https://parlinfo.aph.gov.au/parlInfo/download/committees/estimate/6cc84198-059e-4de7-95b6-c1479d5e2584/toc_pdf/Finance%20and%20Public%20Administration%20Legislation%20Committee_2018_10_23_6694_Official.pdf;fileType=application%2Fpdf#search=%22Grant%20Hehir%20%202010s%202018%22

Peer Reviewer

Opinion: Agree

Comments: An updated link for the Education and Employment References Committee, 7/11/2018, can be found at

https://parlinfo.aph.gov.au/parlInfo/download/committees/commsen/320b20c6-1345-4a95-b551-5c7b2cd17ec0/toc_pdf/Education%20and%20Employment%20References%20Committee_2018_11_07_6748_Official.pdf;fileType=application%2Fpdf.

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of

"involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

Legislation Act 2003. Available at: <https://www.legislation.gov.au/Details/C2018C00427>

Department of the Prime Minister and Cabinet 2017, Legislation Handbook. Available at:

<https://www.pmc.gov.au/sites/default/files/publications/legislation-handbook-2017.pdf>

Treasury 2018, 2019-20 Pre-Budget Submissions, Consultation Hub. Available at: <https://consult.treasury.gov.au/budget-policy-division/2019-20-pre-budget-submissions/>

Treasury 2017, 2018-19 Pre-Budget Submissions, Consultation Hub. Available at: <https://consult.treasury.gov.au/budget-policy-division/2018-19-pre-budget-submissions/>

Comment:

Full public consultation is conducted via Treasury. Submissions are received and made publicly available (except on request of confidentiality by submitter), but there is no formal discourse between the public and government officials. The Legislation Act 2003 Section 17 specifies the need for consultation when making Legislation although the manner of this consultation is left to the department which is developing the policy, as outlined in the Legislation Handbook pp. 1-2.

For Budget 2018-19, the pre-budget submission process was open from 20 September 2017 to 15 December 2017. However, late lodgement of submissions were still allowed until 31 January 2018. The process was held well in advance of the Budget, which tabled in May. Submissions were made in written form and there is no evidence of further exchange between the submitter and Treasury officials.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Treasury 2018, 2019-20 Pre-Budget Submissions, Consultation Hub. Available at: <https://consult.treasury.gov.au/budget-policy-division/2019-20-pre-budget-submissions/>

Treasury 2017, 2018-19 Pre-Budget Submissions, Consultation Hub. Available at: <https://consult.treasury.gov.au/budget-policy-division/2018-19-pre-budget-submissions/>

Comment:

We are not aware of any efforts by the Government to reach out to vulnerable groups.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Organisations representing vulnerable groups participate in the pre-budget submission process. In 2018-19 for example, submissions were received from Community Mental Health Australia, Vision Australia, Bipolar Australia Limited, Karinya Yound Women's Service, the Salvation Army, National Council of Single Mothers and their Children, Isolated Children's Parents Association, Carers Australia, Refugee Council of Australia, National Shelter Inc and Aboriginal and Torres Straight Islander Healing Foundation.

Researcher Response

We note the comment by the government reviewer. Although organisations representing vulnerable groups have been participating in the pre-budget submission process, there is no evidence of efforts by the Government to reach out to them.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with

the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, “key topics” are considered to be only the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

a. The executive’s engagement with citizens covers all six topics.

Source:

Treasury 2018, 2019-20 Pre-Budget Submissions, Consultation Hub. Available at: <https://consult.treasury.gov.au/budget-policy-division/2019-20-pre-budget-submissions/> (Print out can be provided)

Comment:

Submissions could potentially cover any topic. Looking at the list of “Submission Topics”, all six topics are covered.

1. Macroeconomic issues – for example: Economy
2. Revenue forecasts, policies, and administration – for example: taxation, budget processes, public administration
3. Social spending policies – for example, health care, aged care and welfare entitlement
4. Deficit and debt levels – for example, fiscal policy
5. Public investment projects – for example, NBN
6. Public services – for example, Disability services, digital service delivery

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer “a,” the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Treasury 2017, Consultation: Black Economy Taskforce. Available at: <https://consult.treasury.gov.au/tax-framework-division/black-economy-taskforce/>

Treasury 2017, Black Economy Taskforce: Final Report. Available at: https://treasury.gov.au/sites/default/files/2019-03/Black-Economy-Taskforce_Final-Report.pdf

Comment:

The Treasury and the Department of Finance do not have a specific mechanism to engage the public on monitoring the budget implementation, as the law specifies only the need for consultation at the formulation stage. But, the Treasury did consult with citizens on issues concerning budget implementation on ad-hoc basis.

For example, the Treasury established the Black Economy Taskforce in December 2016 and the Taskforce submitted a final report in October 2017. A national roadshow was conducted in May and June 2017, which included holding public hearings and industry roundtables with stakeholders at major cities. The taskforce also received online submissions from businesses, unions, community organisations, state and territory governments and individuals.

While this Taskforce was established to formulate future budget strategies, it also nevertheless reviewed the effectiveness, efficiency and appropriateness of existing policy responses. Therefore, it should be considered towards public participation in the phase of budget implementation as well.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Treasury does not facilitate participation mechanisms on the implementation of the Budget per se. Instead this is delegated to the responsible portfolios. Where Treasury has policy responsibility for a Budget measure, consultation with the public may occur during the implementation phase, as outlined by the ANU. This is in compliance with the Legislation Handbook (<https://www.pmc.gov.au/resource-centre/government/legislation-handbook>).

Researcher Response

We note the comment by the government reviewer.

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and

actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Treasury 2017, Black Economy Taskforce: Final Report. Available at: https://treasury.gov.au/sites/default/files/2019-03/Black-Economy-Taskforce_Final-Report.pdf

Treasury 2017, Black Economy Taskforce: Interim Report. Available at: https://consult.treasury.gov.au/tax-framework-division/black-economy-taskforce/supporting_documents/BE_IR.pdf

Comment:

As mentioned, the Treasury and the Department of Finance do not have a specific mechanism to engage the public on budget implementation.

We are not aware of any effort that had been taken by the Inspector-General of Taxation's office (an agency under the Treasury) to engage vulnerable groups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Treasury 2017, Consultation: Black Economy Taskforce. Available at: <https://consult.treasury.gov.au/tax-framework-division/black-economy-taskforce/>

Comment:

Revenue collection

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: Engagement with citizens on implementation of the budget overall is not conducted, but the implementation of budget measures may be. In this way, consultation on delivery of public services, collection of revenue, implementation of social spending and the implementation of public investment projects may all be subject to engagement with citizens.

IBP Comment

IBP agrees that a "c" response is consistent with the response to Q128.

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

Treasury 2018, 2019-20 Pre-Budget Submissions, Consultation Hub. Available at: <https://consult.treasury.gov.au/budget-policy-division/2019-20-pre-budget-submissions/>

Treasury 2017, 2018-19 Pre-Budget Submissions, Consultation Hub. Available at: <https://consult.treasury.gov.au/budget-policy-division/2018-19-pre-budget-submissions/>

Seselja, Z 2018, Media Release: 2019-20 Pre-Budget Submissions. Available at: <https://www.financeminister.gov.au/assistant/media-release/2018/12/19/2019-20-pre-budget-submissions>

Sukkar, M 2017, Media Release: 2018-19 Pre-Budget Submissions. Available at: <http://mss.ministers.treasury.gov.au/media-release/014-2017/>

Comment:

Budget formulation and implementation: In both 2018-19 and 2019-20 Pre-Budget consultations and all treasury consultations, brief information including purpose, intended outcomes and timeline is provided on the website and in press releases issued by assistant ministers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Treasury 2018, Published Responses, 2018-19 Pre-Budget Submissions, Consultation Hub. Available at: https://consult.treasury.gov.au/budget-policy-division/2018-19-pre-budget-submissions/consultation/published_select_respondent

Comment:

Submissions received are made publicly available, except on request of confidentiality by submitter.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to

assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Treasury 2017, Consultation: Black Economy Taskforce. Available at: <https://consult.treasury.gov.au/tax-framework-division/black-economy-taskforce/>

Comment:

Submissions were made public by the Treasury.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability", "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Department of the Prime Minister and Cabinet 2018, Cabinet Handbook, 12th edition. Available at:
<https://www.pmc.gov.au/sites/default/files/publications/cabinet-handbook-12th-edition.pdf>

Comment:

When the annual Budget process begins in September or October each year, the Cabinet will agree the timing and operational rules (Department of the Prime Minister and Cabinet 2018, p. 18). The document is not made public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

b. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

Legislation Act 2003. Available at: <https://www.legislation.gov.au/Details/C2018C00427>

Department of the Prime Minister and Cabinet 2017, Legislation Handbook. Available at:

<https://www.pmc.gov.au/sites/default/files/publications/legislation-handbook-2017.pdf>

Comment:

Line ministries conduct consultation on policies that will also influence the budget. They were bound by the Legislation Act 2003 Section 17 that specifies the need for consultation when making legislation. But the manner of consultations is left to the department which is developing the policy, as outlined in the Legislation Handbook pp. 1-2.

Some examples of consultations by line ministries during the formulation or implementation of the budget:

Department of Social Services 2018, Stronger outcome for families – Discussion Paper June 2018. Available at: <https://engage.dss.gov.au/stronger-outcomes-for-families/stronger-outcomes-for-families-discussion-paper-june-2018/>

Department of Health 2018, Submissions to the public consultation on funding for private patients in public hospitals paper. Available at:

<http://www.health.gov.au/internet/main/publishing.nsf/Content/consultation-submissions-private-patients-public-hospitals-paper>

Department of the Environment and Energy 2018, Updating the 2009 National Waste Policy. Available at:

<http://www.environment.gov.au/protection/national-waste-policy/consultation-on-updating-national-waste-policy>

In these consultations, public submissions are requested and some of them are made available, but there is no formal discourse between the public and government officials.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature’s efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer “a,” the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer “b” should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

b. Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

Parliament of Australia n.d., Standing Orders. Available at:

https://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Senate_chamber_documents/standingorders/b00

Parliament of Australia n.d., Infosheet 10 – The budget and financial legislation. Available at:

https://www.aph.gov.au/About_Parliament/House_of_Representatives/Powers_practice_and_procedure/00_-_Infosheets/Infosheet_10_-_Budget_and_financial_legislation

Parliament of Australia 2018, Senate Brief No. 5 – Consideration of Estimates by the Senate's Legislation Committees. Available at:

https://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05

Comment:

Budget are referred by the Senate to eight legislation committees for examination and reports. The committees have the ability (Section 26 cl 5 Senate Standing Orders) to question senior public servants or Ministers about proposed expenditures in the Budget. See https://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Senate_chamber_documents/standingorders/b00/b05#standing-order_c05-026. Senate standing orders do not have any provision requiring public inputs.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Comments: During the approval stage, budget matters which require the amendment or creation of legislation (outside of the main Appropriation Bills) could be referred to the Senate committees for an inquiry and report. In these cases, the public is available to provide submissions. For example, reforms to superannuation to reduce erosion of balances due to fees and insurance premiums were announced in the 2018-19 Budget, Statement 1, page 26. <https://archive.budget.gov.au/2018-19/bp1/bp1.pdf>. To enact these reforms, an amendment bill was required (Treasury Laws Amendment (Protecting Your Superannuation Package) Bill 2018)). The Senate referred this bill to the Economics Legislation Committee for inquiry and report. The public was able to make submissions for this inquiry, which are available at https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Economics/ProtectingSuperPackage/Submissions.

Government Reviewer

Opinion: Agree

Researcher Response

Response changed from 'c' to 'b' after considering the comment of the peer reviewer and discussion with the IBP. The IBP noted that in countries like Australia that have rolling, multi-year budgets, it is often difficult to exactly line up hearings with a particular budget, as the policy introduced in a budget may only be adopted at a later date. In these cases, they have taken a slightly looser approach to the definition of the "pre-budget and approval stage," recognizing the rolling nature of the process (where a policy announced in one budget may only be enacted in a future legislative session). 'b' is selected because: 1. The Parliament in general allows citizens to make submission (Senate:

https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Making_a_submission; House of Representatives:

https://www.aph.gov.au/Parliamentary_Business/Committees/House/Making_a_submission; Joint Committees). 2. There have been instances

Senate committees pursue independent inquiries which may have an impact on the Budget. For example, see list of Completed Inquiries by the Finance & Public Administration committee on Digital delivery of government services:

https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Finance_and_Public_Administration/digitaldelivery. 3. Typically, committees

allows for online submissions on these bills in addition to holding public hearing. Non-governmental witnesses can attend public hearings to testify. However, it is noted that public participation do not happen in the budget estimate process. 'A' is not selected because although non-governmental witnesses can attend public hearings to testify, the parliament still exercise discretion in determining who can testify.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

Parliament of Australia n.d., Standing Orders. Available at:

https://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Senate_chamber_documents/standingorders/b00

Parliament of Australia n.d., Infosheet 10 – The budget and financial legislation. Available at:

https://www.aph.gov.au/About_Parliament/House_of_Representatives/Powers_practice_and_procedure/00_-_Infosheets/Infosheet_10_-_Budget_and_financial_legislation

Parliament of Australia 2018, Senate Brief No. 5 – Consideration of Estimates by the Senate's Legislation Committees. Available at:

https://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05

Comment:

Budget are referred by the Senate to eight legislation committees for examination and reports. The committees have the ability (Section 26 cl 5 Senate Standing Orders) to question senior public servants or Ministers about proposed expenditures in the Budget. See

https://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Senate_chamber_documents/standingorders/b00/b05#standing-order_c05-026. Senate standing orders do not have any provision requiring public inputs.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Comments: During the approval stage, budget matters which require the amendment or creation of legislation (outside of the main Appropriation Bills) could be referred to the Senate committees for an inquiry and report. In these cases, the public is available to provide submissions. The legislature is able to seek public input into all six topics, but chooses the topics available for public comment. For example, reforms to superannuation to reduce erosion of balances due to fees and insurance premiums were announced in the 2018-19 Budget, Statement 1, page 26.

<https://archive.budget.gov.au/2018-19/bp1/bp1.pdf>. To enact these reforms, an amendment bill was required (Treasury Laws Amendment (Protecting Your Superannuation Package) Bill 2018). The Senate referred this bill to the Economics Legislation Committee for inquiry and report.

The public was able to make submissions for this inquiry, which are available at

https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Economics/ProtectingSuperPackage/Submissions.

Government Reviewer

Opinion: Agree

Researcher Response

Response changed from 'd' to 'b' after considering the comment of the peer reviewer and discussion with the IBP. The IBP noted that in countries like Australia that have rolling, multi-year budgets, it is often difficult to exactly line up hearings with a particular budget, as the policy introduced in a budget may only be adopted at a later date. In these cases, they have taken a slightly looser approach to the definition of the "pre-budget and approval stage," recognizing the rolling nature of the process (where a policy announced in one budget may only be enacted in a future legislative session). 'b' is selected because: 1. Senate committees hold inquiries based on their portfolios. The committees tasked with reviewing the budget and tax related issues are the Economics committee and the Finance and Public Administrations committee. 2. Completed Inquiries (during 2018) by the Finance & Public Administration committee can be seen here:

https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Finance_and_Public_Administration/Completed_inquiries/2016-19 3.

Completed inquiries by the Economics Committee can be seen here:

https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Finance_and_Public_Administration/Completed_inquiries/2016-19 4. From

the links above, most of the topics are well-covered, including macroeconomic issues, revenue forecasts, policies, and administration, social spending policies and public services. Although not covered by these two committees, public investment projects are covered by others, for example at the House level:

https://www.aph.gov.au/Parliamentary_Business/Committees/House/ITC/Completed_inquiries/45th_Parliament_completed_inquiries

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Parliament of Australia n.d., Standing Orders. Available at:

https://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Senate_chamber_documents/standingorders/b00

Parliament of Australia n.d., Infosheet 10 – The budget and financial legislation. Available at:

https://www.aph.gov.au/About_Parliament/House_of_Representatives/Powers_practice_and_procedure/00_-_Infosheets/Infosheet_10_-_Budget_and_financial_legislation

Parliament of Australia 2018, Senate Brief No. 5 – Consideration of Estimates by the Senate's Legislation Committees. Available at:

https://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05

Comment:

Budget are referred by the Senate to eight legislation committees for examination and reports. The committees have the ability (Section 26 cl 5 Senate Standing Orders) to question senior public servants or Ministers about proposed expenditures in the Budget. See https://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Senate_chamber_documents/standingorders/b00/b05#standing-order_c05-026. Senate standing orders do not have any provision requiring public inputs.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Comments: During the approval stage, budget matters which require the amendment or creation of legislation (outside of the main Appropriation Bills) could be referred to the Senate committees for an inquiry and report. In these cases, the public is available to provide submissions. The legislature is able to seek public input into all six topics, but chooses the topics available for public comment. For example, reforms to superannuation to reduce erosion of balances due to fees and insurance premiums were announced in the 2018-19 Budget, Statement 1, page 26. <https://archive.budget.gov.au/2018-19/bp1/bp1.pdf>. To enact these reforms, an amendment bill was required (Treasury Laws Amendment (Protecting Your Superannuation Package) Bill 2018)). The Senate referred this bill to the Economics Legislation Committee for inquiry and report. The public was able to make submissions for this inquiry, which are available at https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Economics/ProtectingSuperPackage/Submissions.

Government Reviewer

Opinion: Agree

Researcher Response

Response changed from 'd' to 'c' after considering the peer reviewer's comment and after discussion with the IBP. Committees publish the minutes for all meetings.

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

b. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.

Source:

Parliament of Australia 2018, Commonwealth Financial Statements - Inquiry based on Auditor-General's report No. 24 (2017-18), Joint Committee of Public Accounts and Audit. Available at:

https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit/FinancialStatements17-18

Joint Committee of Public Accounts and Audit 2018, Media Release: Public Accounts Committee commences new inquiries. Available at:

<https://www.aph.gov.au/DocumentStore.ashx?id=b2e95b1c-1425-438b-bda3-7ea9db3a2be1>

Public Accounts and Audit Committee Act 1951 (Section 8, 11 and 13). Available at: <https://www.legislation.gov.au/Details/C2017C00109>

Comment:

The Audit Report is tabled in Parliament and referred to the Joint Committee of Public Accounts and Audit who scrutinise the financial statements audit. It can also be the case that the Audit Report can be referred to other Standing Committees for scrutiny. Section 11 discusses the requirement to make public the proceedings and section 13 deals with the ability of the Committee to summon witnesses of their choosing. Although no testimony from the public is heard during the hearings, they are invited to make submissions (see the media release).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

Auditor-General Act 1997. Available at: <https://www.legislation.gov.au/Details/C2018C00036>

Comment:

According to section 10 of the Auditor-General Act 1997, the Auditor-General must have regard to the audit priorities of the Parliament determined by the Joint Committee of Public Accounts and Audit. The Auditor-General does not have formal mechanism which actively solicits audit suggestions from the public.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Comments: The ANAO maintains a phone number and contact form available on their official website which can be used by the public to suggest issues/topics to include in the audit program. <https://www.anao.gov.au/about/contact>

Government Reviewer
Opinion: Agree

Researcher Response

We note the comment from the peer reviewer. 'B' is maintained after discussion with the IBP. In this round, the IBP is taking a stricter approach which requires something that is more specifically designed to solicit input from the public on audits. There is no evidence of citizens suggesting audit topics (see <https://www.anao.gov.au/work-program/overview>).

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Neither list of the inputs received or a report on how they were used are provided.

Comment:

Neither list of the inputs received or a report on how they were used are provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:

Australian National Audit Office n.d., Performance Audits: In Progress, Work Program. Available at: [https://www.anao.gov.au/work-program/in-progress?f\[0\]=field_report_audit_status%3Aba_open_contribution](https://www.anao.gov.au/work-program/in-progress?f[0]=field_report_audit_status%3Aba_open_contribution)

Comment:

Public contributions are sought when conducting performance audits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S0. Are you participating in the Sector Budget Transparency Module pilot?

Please select "Yes" to this question if you have confirmed your participation in the Sector Budget Transparency Module pilot, and S1-S20 related to sector budget transparency will become available for you to complete.

For all others, please select "No," and you will be directed to the last page of the Open Budget Survey questionnaire.

Answer:

a. Yes

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

S1. Does the Executive's Budget Proposal present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

b. Yes, the Executive's Budget Proposal presents either all individual sources of revenue earmarked for the sector or the specific sector's expenditure associated with each source of earmarked revenue.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005>

Medicare Guarantee Act 2017. Available at: <https://www.legislation.gov.au/Details/C2017A00071>

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>.

Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.9, Health Portfolio. Available at:

[http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/\\$File/2018-19_Health_PBS_1.00_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/$File/2018-19_Health_PBS_1.00_Complete.pdf).

Council of Australian Governments 2012, National Healthcare Agreement 2012. Available at:

http://www.federalfinancialrelations.gov.au/content/npa/health/_archive/healthcare_national-agreement.pdf

Council of Australian Governments 2011, National Health Reform Agreement. Available at:

http://www.federalfinancialrelations.gov.au/content/npa/health/_archive/national-agreement.pdf

Comment:

In Australia's health system, the responsibilities of the Commonwealth, States and Territories are set out in the National Healthcare Agreement and the National Health Reform agreement. It is the responsibility of the State and Territory governments to deliver public health services, while the Commonwealth Government is responsible for co-funding for these services through transfer of conditional and unconditional grants to the States and Territories. In addition, the Commonwealth Government funds individual medical care and pharmaceuticals through the Medicare and Pharmaceutical Benefits scheme. Thus, health expenses are one of the major components in the Commonwealth budget.

Funding for public healthcare is reflected in the budget as transfers to the states and territories, and there is no revenue specifically earmarked for this purpose. It is funded entirely through general taxation. Funding for the Medicare scheme comes partly from the Medicare Levy, which is levied at 2 per cent of taxable income (determined under the income tax law) and included in the income tax return. Revenue generated from the Medicare Levy is far from enough to cover the Medicare scheme, thus the remaining cost of the scheme is funded by general taxation. It is important to note that, legally, the Medicare Levy is not hypothecated for Medicare and, like other taxes, revenue must be deposited in consolidated revenue under section 81 of the Constitution and then appropriated. But from a political and policy perspective, the Medicare Levy has been intended to finance the scheme since it was introduced in 1986. Appropriated funding for Medicare is secured through the Medicare Guarantee Fund, which is a special account established in 2017 under the Medicare Guarantee Act. Under the Act, the Government must annually credit the special account with an amount equal to the estimated costs of medical and pharmaceutical benefits of that year. This is reflected in Table 2.4.1 in PBS 1.9 (Health). It provides that almost \$24 billion will be appropriated to the Medical Guarantee Fund for medical benefits and \$11 billion will be appropriated for pharmaceutical benefits.

With regard to the Medicare Levy, its revenue is presented in Table 7, pp. 17-18 of Statement 5, Budget Paper 1, where it shows that the government would collect \$17.03 billion in 2018-19. In 2014, the Levy was raised from 1.5 per cent to 2 per cent of taxable income to help fund the new National Disability Insurance Scheme (NDIS). Thus, the current arrangement is that out of the 2 per cent Medicare Levy, half a percentage point is intended for the NDIS and the remaining 1.5 percentage point is for Medicare. The Budget Paper does not specify the portion of Medicare Levy revenue that will be distributed for Medicare, although it is possible to calculate the Medicare portion based on the above mentioned information. The Budget Paper could be more transparent in providing the exact figures.

A 'b' is therefore appropriate.

Peer Reviewer

Opinion: Agree

Comments: We highlight that the Medicare Levy is not legally earmarked. We also note that a National Disability Insurance Scheme Savings Fund was proposed in 2016 to assist in securing appropriate funding for the NDIS, but legislation to establish this fund did not pass through Parliament. https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bld=r5682

Government Reviewer

Opinion: I choose not to review this question

S2. Does the Year-End Report (or the final In-Year Report) present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present total revenues earmarked for the sector or the total sector's expenditure associated with earmarked revenue.

Source:

Department of Health 2018, Annual Report 2017-18. Available at: <https://beta.health.gov.au/resources/publications/department-of-health-annual-report-2017-18>

The Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://budget.gov.au/2017-18/content/fbo/download/FBO_2017-18_Combined.pdf

Comment:

Medical and pharmaceutical expenses associated with the Medicare Guarantee Fund are available in Outcome 4, p. 95 of the Health Department AR, which is part of the YER documentation. However, no information on Medicare Levy receipts is available. Thus, a 'd'.

Peer Reviewer

Opinion: Agree

Comments: We highlight that the Medicare Levy is not legally earmarked. We note that the updated link for the Final Budget Outcome is https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf.

Government Reviewer

Opinion: Agree

Comments: Very little revenue in the Australian Budget is earmarked or hypothecated. Section 81 of Constitution says: "All revenues or moneys raised or received by the Executive Government of the Commonwealth shall form one Consolidated Revenue Fund" (CRF).

S3. Does the Executive's Budget Proposal present donor assistance for the sector and/or the sector's expenditure associated with this donor assistance?

Answer:

e. Not applicable/other, or not participating.

Source:

Comment:

Australia does not receive donor assistance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S4. Does the Year-End Report (or the final In-Year Report) present expenditure by a functional classification (first-level functional) that is consistent with the first-level functional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

b. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification that is consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget. (Please add a comment for which document the functional classification is presented.)

Source:

Morrison, S & Cormann, M 2017, Budget Strategy and Outlook, Budget Paper No. 1, 2017-18. Available at: <https://budget.gov.au/2017-18/content/bp1/download/bp1.pdf>

The Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://budget.gov.au/2017-18/content/fbo/download/FBO_2017-18_Combined.pdf

Comment:

FBO presents expenditure by a functional classification that is consistent with the classification presented in the EBP. See Table 5, p. 10 in FBO 2017-18 and Table 3, p. 7, Statement 6 in Budget Paper 1 2017-18. Appropriation Act does not present expenditure by functional classification.

Peer Reviewer

Opinion: Agree

Comments: We note that the updated link for Budget Paper No. 1, 2017-18 can be found at <https://archive.budget.gov.au/2017-18/bp1/bp1.pdf>. The updated link for the Final Budget Outcome 2017-18 can be found at https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf.

Government Reviewer

Opinion: Agree

S5. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by a subfunctional classification (second-level functional)?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by a subfunctional classification. (Please note in the comments in which document(s) the second-level functional classification is presented.)

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>

Comment:

See Table 8, p. 18, Statement 6 in Budget Paper 1 2018-19 (EBP).

Subfunctional classifications:

Medical services and benefits

Pharmaceutical benefits and services

Assistance to the States for public hospitals

Hospital services

Health services

General administration

Aboriginal and Torres Strait Islander health

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S6. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by a subfunctional classification (second-level functional) that is consistent with the subfunctional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

b. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by a subfunctional classification that is consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget. (Please note in the comments in which document the subfunctional classification is presented.)

Source:

Morrison, S & Cormann, M 2017, Budget Strategy and Outlook, Budget Paper No. 1, 2017-18. Available at: <https://budget.gov.au/2017-18/content/bp1/download/bp1.pdf>

The Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://budget.gov.au/2017-18/content/fbo/download/FBO_2017-18_Combined.pdf

Comment:

FBO presents expenditure by a subfunctional classification that is consistent with the classification presented in the EBP. See Table A1, p. 79 in FBO 2017-18 and Table 8, p. 20, Statement 6 in Budget Paper 1 2017-18. Appropriation Act does not present expenditure by functional classification.

Peer Reviewer

Opinion: Agree

Comments: An updated link for Budget Paper No. 1, 2017-18 can be found at <https://archive.budget.gov.au/2017-18/bp1/bp1.pdf>. An updated link for the Final Budget Outcome, 2017-18 can be found at https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf.

Government Reviewer

Opinion: Agree

Comments: The YER only presents information for selected sub-functions (under General public services, Other economic affairs, Other purposes) - whereas the EBP presents information for all subfunctions.

S7. Does the Year-End Report (or the final In-Year Report) present expenditure by an administrative classification that is consistent with the administrative classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification that is consistent with the administrative classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Source:

Department of Health 2018, Annual Report 2017-18. Available at: <https://beta.health.gov.au/resources/publications/department-of-health-annual-report-2017-18>

Portfolio Budget Statements 2017-18, Budget Related Paper No. 1.10, Health Portfolio. Available at: [http://www.health.gov.au/internet/budget/publishing.nsf/Content/2017-2018_Health_PBS_sup4/\\$File/2017-18_Health_PBS_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2017-2018_Health_PBS_sup4/$File/2017-18_Health_PBS_Complete.pdf).

Comment:

Each department including the health department publishes their annual report on their own website, where expenditure estimates by administrative classification are presented. These annual reports are considered part of the YER documentation. For the purpose of this question, the Health Department AR should be compared to the Portfolio Budget Statement 1.10 (Health), which is the supporting document for both the EBP and the EB.

Both the AR and the Portfolio Budget Statement use the same administrative classification, namely they use portfolio as the primary level and commonwealth entities as the secondary level. Both present appropriation available to the Department of Health, so "a" is the appropriate response.

But it is worth noting that the way they present more detailed figures may not be easily comparable. For example, see Table 1.1: Portfolio Resources 2017-18, pp. 7-8 in PBS 1.10 (Health) and Part 2.2 Entity Resource Statement, pp. 131-132, Health Department AR 2017-18.

Peer Reviewer

Opinion: Agree

Comments: We confirm that the Enacted Budget also uses the same administrative classification to present expenditure. Appropriation Act (No. 1) 2018-2019: <https://www.legislation.gov.au/Details/C2018A00050> Appropriation Act (No. 2) 2018-2019:

<https://www.legislation.gov.au/Details/C2018A00051>

Government Reviewer
Opinion: Agree

S8. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by program?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by program. (Please note in the comments in which document(s) programs are presented)

Source:

Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.9, Health Portfolio. Available at:
[http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/\\$File/2018-19_Health_PBS_1.00_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/$File/2018-19_Health_PBS_1.00_Complete.pdf).

Comment:

See section 2 of Department of Health, pp. 43-142. PBS are relevant documents for both EBP and EB.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

S9. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by program consistent with sector programs presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by program that is consistent with sector programs presented in both the Executive's Budget Proposal and the Enacted Budget.

Source:

Department of Health 2018, Annual Report 2017-18. Available at: <https://beta.health.gov.au/resources/publications/department-of-health-annual-report-2017-18>

Portfolio Budget Statements 2017-18, Budget Related Paper No. 1.10, Health Portfolio. Available at:
[http://www.health.gov.au/internet/budget/publishing.nsf/Content/2017-2018_Health_PBS_sup4/\\$File/2017-18_Health_PBS_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2017-2018_Health_PBS_sup4/$File/2017-18_Health_PBS_Complete.pdf).

Comment:

FBO does not present health sector expenditure by program, however such information is available in the health department annual report and it is considered part of the YER documentation. The AR presents health sector's expenditure by program consistent with the classification presented in the PBS. For example, See Outcome 1, pp. 38-39 in AR and Table 2.1.1, pp. 43-45, in PBS 2017-18. PBS is considered supporting documents for both EBP and EB.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S10. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by administrative or program classification, showing

details below the second level of the classification's hierarchy?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy. (Please note in the comments the document and the type of classification.)

Source:

Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.9, Health Portfolio. Available at: [http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/\\$File/2018-19_Health_PBS_1.00_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/$File/2018-19_Health_PBS_1.00_Complete.pdf).

Comment:

In Australia, portfolios are the primary level, outcomes are the first level below and programs are the second level below. PBS shows details for the second level of the classification's hierarchy. For example, see Table 2.1.1, pp. 47-49. PBS is supporting document for both the EBP and the EB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

S11. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy. (Please note in the comments the document and the type of classification.)

Source:

Department of Health 2018, Annual Report 2017-18. Available at: <https://beta.health.gov.au/resources/publications/department-of-health-annual-report-2017-18>

Comment:

In Australia, portfolios are the primary level, outcomes are the first level below and programs are the second level below. AR shows details for the second level of the classification's hierarchy. For example, see Outcome 1, pp. 38-39 in AR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S12. Does the Executive's Budget Proposal present an economic classification for the sector's expenditure (organized by functional, administrative, or program classification)?

Answer:

b. No, the Executive's Budget Proposal does not present an economic classification for the sector's expenditure.

Source:

Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>.

Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.9, Health Portfolio. Available at:

[http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/\\$File/2018-19_Health_PBS_1.00_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/$File/2018-19_Health_PBS_1.00_Complete.pdf).

Comment:
Neither BP1 nor PBS provides an economic classification for the sector's expenditure.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

S13. Does the Executive's Budget Proposal present a geographic distribution of the sector's expenditure (organized by functional classification, administrative classification, or program)? (For the purposes of this question, the sector's expenditure must include spending beyond just intergovernmental transfers.)

Answer:
b. No, the Executive's Budget Proposal does not present a geographic distribution of the sector's expenditure.

Source:
Morrison, S & Cormann, M 2018, Budget Strategy and Outlook, Budget Paper No. 1, 2018-19. Available at: <https://budget.gov.au/2018-19/bp1/bp1.pdf>.
Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.9, Health Portfolio. Available at:
[http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/\\$File/2018-19_Health_PBS_1.00_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/$File/2018-19_Health_PBS_1.00_Complete.pdf).

Comment:
Neither BP1 nor PBS presents a geographic distribution of the health sector's expenditure, although such information is available for intergovernmental transfers in BP3.

Peer Reviewer
Opinion: Agree
Comments: For reference, Budget Paper 3 can be found at <https://archive.budget.gov.au/2018-19/bp3/bp3.pdf>.

Government Reviewer
Opinion: I choose not to review this question

S14. Does the Year-End Report (or the final In-Year Report) present intergovernmental transfers to the sector?

Answer:
a. Yes, the Year-End Report (or the final In-Year Report) presents intergovernmental transfers to the sector, with detail showing all individual transfers to all units of subnational government across all levels of subnational government.

Source:
The Commonwealth of Government 2018, Final Budget Outcome 2017-18. Available at: https://budget.gov.au/2017-18/content/fbo/download/FBO_2017-18_Combined.pdf
National Health Funding Pool 2018, Annual Report 2017-18. Available at: <https://www.publichospitalfunding.gov.au/Media/Administrator%202017-18%20Annual%20Report.pdf>

Comment:
See Table 27, p. 58 and Table 36, pp. 64-65 of FBO 2017-18. Further detailed information is available in the annual report of the National Health Funding Pool, which presents the funding for each local hospital network (which include both Commonwealth and States funding).

Peer Reviewer
Opinion: Agree

Comments: An updated link for the 2017-18 Final Budget Outcome is available at https://archive.budget.gov.au/2017-18/fbo/FBO_2017-18_Combined.pdf. An updated link for the National Health Funding Pool annual report can be found at https://www.publichospitalfunding.gov.au/sites/default/files/publication_documents/administrator_2017-18_annual_report.pdf.

Government Reviewer
Opinion: Agree

S15. Does the Executive Budget Proposal present expenditure for individual front-line service delivery units for the sector?

Answer:

c. Not applicable/other, or not participating.

Source:

Council of Australian Governments 2012, National Healthcare Agreement 2012. Available at:
http://www.federalfinancialrelations.gov.au/content/npa/health/_archive/healthcare_national-agreement.pdf
Council of Australian Governments 2011, National Health Reform Agreement. Available at:
http://www.federalfinancialrelations.gov.au/content/npa/health/_archive/national-agreement.pdf

Comment:

In Australia's health system, the responsibilities of the Commonwealth, States and Territories are set out in the National Healthcare Agreement and the National Health Reform agreement. It is the responsibility of the state and territory governments to deliver public health services, while the Commonwealth Government is responsible for providing co-funding for these services.
In the Commonwealth budget, funding for state public hospitals and clinics is reflected as transfers to the states and territories, and thus this question is not applicable.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

S16. Does the Year-End Report (or the final In-Year Report) present expenditure for individual front-line service delivery units for the sector?

Answer:

c. Not applicable/other, or not participating.

Source:

Council of Australian Governments 2012, National Healthcare Agreement 2012. Available at:
http://www.federalfinancialrelations.gov.au/content/npa/health/_archive/healthcare_national-agreement.pdf
Council of Australian Governments 2011, National Health Reform Agreement. Available at:
http://www.federalfinancialrelations.gov.au/content/npa/health/_archive/national-agreement.pdf

Comment:

In Australia's health system, the responsibilities of the Commonwealth, States and Territories are set out in the National Healthcare Agreement and the National Health Reform agreement. It is the responsibility of the state and territory governments to deliver public health services, while the Commonwealth Government is responsible for providing co-funding for these services.
In the Commonwealth budget, funding for state public hospitals and clinics is reflected as transfers to the states and territories, and thus this question is not applicable.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

S17. Does the Year-End Report (or the final In-Year Report) present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome?

Answer:

e. Not applicable/other, or not participating.

Source:

Department of Finance 2017, Governance structures in the public sector. Available at: <https://www.finance.gov.au/resource-management/governance/overview/>

Department of Finance 2019, Flipchart of PGPA Act Commonwealth entities and companies. Available at: http://edit.finance.gov.au/sites/default/files/Flipchart%2028%20March%202019_0.pdf

Comment:

All Commonwealth entities and companies in the health sector are governed as part of the general government sector. Thus, there are no public corporations in the sector and no transfers involved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S18. Does the Executive's Budget Proposal present a narrative explaining the objectives for the sector's expenditure, and show the expenditure associated with achieving the objectives?

Answer:

a. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure and specifies the expenditure associated with achieving each objective.

Source:

Portfolio Budget Statements 2018-19, Budget Related Paper No. 1.9, Health Portfolio. Available at: [http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/\\$File/2018-19_Health_PBS_1.00_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2018-2019_Health_PBS_sup1/$File/2018-19_Health_PBS_1.00_Complete.pdf).

Comment:

See section 2 of Department of Health, pp. 43-142.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

S19. Is subnational expenditure in the sector (including expenditure financed from own-source revenues) reported in *central*/government budget formulation documents (Executive's Budget Proposal or Enacted Budget) or budget execution documents (In-Year Reports or Year-End Report)?

Answer:

c. Yes, the sector's subnational expenditure for some (but not all) levels of subnational government is included in at least one central government budget formulation or execution document.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005>
National Health Funding Pool 2018, Annual Report 2017-18. Available at: <https://www.publichospitalfunding.gov.au/Media/Administrator%202017-18%20Annual%20Report.pdf>

Comment:

Australia's system of government is a scheme of federation (see Chapter V of the Constitution). Every state government is self-governing and autonomous. Thus, Commonwealth budget documents do not usually present states' and territories' health expenditure. However, information about State and Territory funding for the health sector is available in the National Health Funding Pool Annual Report, which should be considered as part of the Year-End Report. For example, amounts paid by each State and Territories into their respective state pool accounts are available in pp.36-39.

Peer Reviewer

Opinion: Agree

Comments: An updated link for the National Health Funding Pool annual report can be found at https://www.publichospitalfunding.gov.au/sites/default/files/publication_documents/administrator_2017-18_annual_report.pdf.

Government Reviewer

Opinion: I choose not to review this question

S20. Does the central government make publicly available on a website or portal at least one of the key budget documents (Executive's Budget Proposal, Enacted Budget, In-Year Reports, or Year-End Report) prepared by subnational governments?

Answer:

d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005>

Comment:

Australia's system of government is a scheme of federation (see Chapter V of the Constitution). Every State and Territory government is self-governing and autonomous. There is no Commonwealth government website that compiles all relevant states and territories budget documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question