

Open Budget Survey 2019

Questionnaire

Jamaica

April 2020

Country Questionnaire: Jamaica

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:

Oneisha Pinnock, Budget Analyst, Public Expenditure Division, Ministry of Finance and Public Service, Jamaica. January 28, 2019

Comment:

This document is produced for internal use and is not available to the public. This is for the fiscal year 2108-2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Fiscal Year is correct but the comment is inaccurate. The Reviewer equated the 2018-2019 Budget Circular to the GOJ's PBS. The appropriate document is the Interim Fiscal Policy Paper(IFPP). The IFPP is available on the Ministry of Finance's website:
<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1889-fiscal-policy-paper-2018-19-interim.html>

IBP Comment

After reviewing the IFPP document suggested by the government, and to ensure consistency with other countries, IBP confirms that the IFPP cannot be considered as a PBS. This document mainly focuses on the fiscal year in which it is published, not the upcoming year, which is critical for the PBS. Although it contains some macroeconomic forecast for the upcoming year, it does not discuss policies for the upcoming FY.

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:

Oneisha Pinnock, Budget Analyst, Public Expenditure Division, Ministry of Finance and Public Service, Jamaica. January 28, 2019

Comment:

The PBS is for internal use only i.e. it is produced and issued to the various ministries. Importantly, the PBS is known as the budget call or the fiscal strategy in Jamaica. This information was obtained during a phone call made to the Ministry of Finance and Public Services.

Peer Reviewer

Opinion: Agree

Comments: The PBS (Budget Call) is an internal document and is not made available for public consumption.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Comments: The Researcher's answer and comments are both incorrect. After parliamentary approval was received, an updated version of the PBS was published on the Ministry's website on 13/11/ 2018. This document is available on the Ministry of Finance and the Public Service's website: <http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1889-fiscal-policy-paper-2018-19-interim.html>.

IBP Comment

Please see IBP comment to PBS-1.

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:

Comment:

Peer Reviewer

Opinion: Agree

Comments: It is not published

Government Reviewer

Opinion: Disagree

Suggested Answer: The PBS was published on 25/09/2018, the date on which it was tabled in the Houses of Parliament. An updated version was published on the Ministry's website on 13/11/ 2018.

Comments: The tabling of the document in parliament makes it available to media and the general public.

IBP Comment

Please see IBP comment to PBS-1.

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The document was published on September 25, 2018, the date it was tabled in the House of Representatives and an updated version of the PBS was published on the Ministry's website on 13/11/ 2018.

Comments: The date of publication was also carried in the media e.g. Minister of Finance's address to Parliament titled "Minister Clarke's Opening – 1st Supplementary Estimates" in which he indicated the date of the tabling in Parliament of the Interim Fiscal Policy Paper, which is the GOJ's PBS. Source : <https://jis.gov.jm/speeches/minister-clarkes-opening-1st-supplementary-estimates/> See also: [https://auditorgeneral.gov.jm, _ Reports - Special Reports - "Examination of the Components of the Interim Fiscal Policy Paper which was laid before the Houses of Parliament on September 25, 2018- FY 2018/2019"](https://auditorgeneral.gov.jm/_Reports-Special-Reports-%20Examination-of-the-Components-of-the-Interim-Fiscal-Policy-Paper-which-was-laid-before-the-Houses-of-Parliament-on-September-25,-2018-FY-2018/2019)

IBP Comment

Please see IBP comment to PBS-1.

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The URL for the PBS is <http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1889-fiscal-policy-paper-2018-19-interim.html>

IBP Comment

Please see IBP comment to PBS-1.

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: Disagree

Suggested Answer: c. No

Comments: The PBS is published in pdf.

IBP Comment

Please see IBP comment to PBS-1.

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:

Oneisha Pinnock, Budget Analyst, Public Expenditure Division, Ministry of Finance and Public Service, Jamaica. January 28, 2019

Comment:

The PBS or budget call is issued to the various ministries.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: The PBS or IFPP is publicly available on the Ministry of Finance and the Public Service website: <http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1889-fiscal-policy-paper-2018-19-interim.html>

IBP Comment

Please see IBP comment to PBS-1.

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 PBS could not be found on the the Ministry's website and as such, a phone call was made to the Ministry where I was informed that based on the definition provided, the document was known as the budget call or fiscal strategy and is produced and sent to the various ministries and is not published on the website.

Source:

Oneisha Pinnock, Budget Analyst, Public Expenditure Division, Ministry of Finance and Public Service, Jamaica. January 28, 2019

Comment:

This information was obtained during a conversation with Miss Pinnock, a budget analyst at the Public Expenditure Division at the Ministry of Finance. I asked if it was possible to receive a copy of such document and the answer was yes. I will formally request the document via email.

Peer Reviewer

Opinion: Agree

Comments: Based on the reviewer's own familiarity with the budgeting process from her production of a citizen's budget in 2016 and her experience as a public servant, she can confirm that the document is known locally as the Budget Call and is utilised solely for internal purposes at the line Ministry of Finance and the Public Service. Checks were also made with a line Ministry for confirmation - Ministry of Housing

Government Reviewer

Opinion: Disagree

Suggested Answer: The PBS is publicly available on the website of the Ministry of Finance and the Public Service.

Comments: The Researcher did not use the Interim Fiscal Policy Paper (IFPP) as the evidence of a PBS therefore the conclusion is erroneous. The PBS, which we have determined is the IFPP, is publicly available on the Ministry of Finance's website. The Researcher did not use the ministry's access to information service and therefore did not speak with the appropriate person who would have provided an accurate response.

IBP Comment

Please see IBP comment to PBS-1.

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report 25th September 2018

Comments: The Government of Jamaica's Pre-Budget Statement is contained in the Interim Fiscal Policy Paper which is tabled in the House of Representatives in September of each year.

IBP Comment

Please see IBP comment to PBS-1.

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:

Oneisha Pinnock, budget analyst, Public Expenditure Division, Ministry of Finance, Jamaica. January 28, 2019.

Comment:

The Ministry of finance currently does not produce a citizens' budget of any of the key budget documents.

Peer Reviewer

Opinion: Agree

Comments: The Ministry of Finance had not yet attempted to provide a Citizen's Budget in 2018/19. J

Government Reviewer

Opinion: Agree

Comments: While I agree that there is no citizens version of the PBS, it should be noted that the Budget Circular is not determined to be the appropriate document for the PBS. For the period under review, the researcher's comment is correct in that the Ministry of Finance does not produce a citizen's version of any of the key budget documents, however for subsequent periods the Ministry has produced and published a citizen's version of the Enacted Budget.

IBP Comment

Please see IBP comment to PBS-1.

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:

Go to the ministry of finance page (<http://www.mof.gov.jm>), click the budgets tab then click Expenditure tab and Revenue estimates tab. You will then come to a page where you would select the corresponding fiscal year for each of the estimates. It will take you to the document for the fiscal year where you can download the document. The exact links to the documents are provided below.

Comment:

Jamaica's fiscal year begins on April 1 through to March 31. The Executive's Budget Proposal is known as Estimates for Revenues and Expenditures in Jamaica. The Ministry of Finance produces two separate documents on estimates, i.e. revenue estimates and estimates on expenditure (<https://mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolidated-estimates-of-expenditure-2018-2019.html>). The EBP also has supporting documents: the Opening Budget speech, the Fiscal Policy Paper, the Medium-Term Debt management strategy. These supporting documents provide information on macroeconomic assumptions, public policy information, and explanation of taxing, spending and borrowing plan. The links to each of the supporting documents are provided below. Opening Budget Speech- (<http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html>), the Medium-Term Debt Management Strategy 2018/19 – 2020/21 (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1650-medium-term-debt-management-strategy-2018-19-2020-21.html>), and the Fiscal Policy Paper 2018-19 (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>)

Peer Reviewer

Opinion: Agree

Comments: The Reviewer agrees with the Fiscal Year of 2018/19. Comments on Consultant's Comment: There is no ONE single document that captures all the info for an EBP. It consists of multiple documents. The Reviewer was not able to identify any budget document known as "Estimates for Revenue and Expenditures in Jamaica". No direct link to same was provided by the Consultant to provide verification. There is however, one budget document known as "Jamaica Public Bodies - Estimates of Revenue and Expenditure". However, this document limits its data to public companies and does not include Central Government data. There was a reference to "two separate documents on estimates" one for revenue and one for expenditure. No verification links to the revenue estimates documents were provided. The links to all key budget documents that constitute an EBP are available on the Ministry of Finance's website. www.mof.gov.jm free of cost. These are:- 1. Revenue Estimates 2018-2019 <https://mof.gov.jm/budgets/revenue-estimates/file/1641-revenue-estimates-financial-estimates-2018-2019.html> 2. Estimates of Revenue and Expenditure (Public Bodies) <https://mof.gov.jm/budgets/estimates-of-revenue-expenditure/file/1710-estimates-of-revenue-and-expenditure-for-the-year-ending-march-2019.html> These links were referenced by the Consultant and are correct. 3. Consolidated Estimates of Expenditure 2018-2019 4. Medium-Term Debt Management Strategy 2018/19 – 2020/21 5. Fiscal Policy Paper 2018/19 5. Opening Budget Speech

Government Reviewer

Opinion: Agree

Comments: The GOJ Executive Budget Proposal comprises 7 documents which by law are tabled at the same time in parliament: Estimates of Expenditure; Jamaica Public Bodies Estimates of Revenue and Expenditure; Government of Jamaica Fiscal Policy Paper; Medium Term Debt Management Strategy; Public Sector Consolidated Estimates of Expenditure; Revenue Estimates; Tax Expenditure Statement; The Minister's Opening Budget Speech is given at the start of the parliamentary debate of the Appropriations Bill.

Researcher Response

The EBP for Jamaica consists of multiple documents, namely, Estimates of Expenditure, Jamaica Public Bodies Estimates of Revenue and

Expenditure, Medium Term Debt Management Strategy, Public Sector consolidated Estimates of Expenditure, Revenue Estimates, Open Budget Speech and Tax Expenditure Statement.

IBP Comment

For the purpose of clarify, the following documents are considered part of the EBP package: 1. "2018/2019 Public Sector Consolidated Estimates of Expenditure" 2. "Estimates of Expenditure 2018/2019" 3. "Fiscal Policy Paper FY 2018/19" 4. "Medium-Term Debt Management Strategy FY 2018/19 - 2020/21" 5. "Opening Budget Debate Presentation, March 8, 2018" [Opening Budget Speech] 6. "Revenue Estimates 2018/2019" (published late - April 11) 7. "Jamaica Public Bodies: Estimates of Revenue and Expenditure for the Year Ending March 2019" (published late - April 05) The availability of each document will be further discussed in EBP-2.

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:
15/2/2018

Source:

Go to the ministry of finance page (<http://www.mof.gov.jm>), click the budgets tab then click Expenditure tab and Revenue estimates tab. You will then come to a page where you would select the corresponding fiscal year. it will take you to the document for the fiscal year where you can download the document. The exact links to the documents are provided below.

<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolodated-estimates-of-expenditure-2018-2019.html>

Comment:

On the first page of the budget document for revenue estimates, the date that the document is presented to the house of representatives is on the 15th of February. The Jamaican Parliament consists of two Houses – the Senate, also called the Upper House, and the House of Representatives, also known as the LowerHouse – and the British Monarch. The Governor-General represents the Monarch in Parliament. This represents the legislature in Jamaica.

Peer Reviewer

Opinion: Agree

Comments: The Date is correct Jamaica's EBP however, consists of multiple documents not one, as such the provision of the source link

<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolodated-estimates-of-expenditure-2018-2019.html> is a link that will provide solely the estimates of expenditure for central government.

Government Reviewer

Opinion:

Comments: I agree with the response. I don understand the comments. The comments Financial Administration and Audit Act stipulates that the Fiscal Policy Paper (FPP) must be tabled during February of each financial year : Estimates of Expenditure; Jamaica Public Bodies Estimates of Revenue and Expenditure; Medium Term Debt Management Strategy; Public Sector Consolidated Estimates of Expenditure; Revenue Estimates; Tax Expenditure Statement;

Researcher Response

The EBP for Jamaica consists of multiple documents, namely, Estimates of Expenditure, Jamaica Public Bodies Estimates of Revenue and Expenditure, Medium Term Debt Management Strategy, Public Sector consolidated Estimates of Expenditure, Revenue Estimates, Open Budget Speech and Tax Expenditure Statement.

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:

Go to the ministry of finance page (<http://www.mof.gov.jm>), click the budgets tab then click Expenditure tab and Revenue estimates tab. You will then come to a page where you would select the corresponding fiscal year. It will take you to the document for the fiscal year where you can download the document. The exact links to the documents are provided below.

<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolidated-estimates-of-expenditure-2018-2019.html>.

Comment:

According to the Financial Administration and Audit Act, the annual estimates of revenue and expenditure and the supporting documents, the fiscal policy paper and the medium-term debt management strategy, must be tabled in February. Based on the date of publication at least three of the documents are placed on the ministry's website before the budget approval. The EBP and all supporting documents are considered publicly available except for the revenue estimates document (<http://www.mof.gov.jm/budgets/revenue-estimates/file/1641-revenue-estimates-financial-estimates-2018-2019.html>), because it was not posted to the ministry's website until April 11.

Peer Reviewer

Opinion: Agree

Comments: Guided by the Questionnaire and Guidelines OBS 2019 The EBP includes detailed revenue, expenditure, and debt estimates; macroeconomic assumptions, historical and multi-year budget data; and public policy information and can be multiple documents. In Jamaica it is contained in six (6). They are listed below with associated publication dates on the Ministry of Finance's website www.mof.gov.jm

1. Revenue Estimates 2018-2019 - was published late on April 11, 2018 and does not meet the OBS criteria
2. Estimates of Revenue and Expenditure (Public Bodies) 2018/19 - Published on April 11, 2018 also does not meet the OBS timeline and rated "unavailable"
3. Consolidated Estimates of Expenditure 2018-2019 - February 15, 2018
4. Medium-Term Debt Management Strategy 2018/19 – 2020/21 - February 16, 2018
5. Fiscal Policy Paper 2019 - March 22, 2018
6. Opening Budget Speech 2018/19 - March 8, 2018

Being guided by the IBP's "Guidelines on Public Availability of Documents OBS 2019" in order to be "AVAILABLE" the documents are assessed in terms of (1) content (2) Availability and (3) Timeliness. And its documents "Guidelines on Public Availability of Documents" and "Guide to Transparency in Government Budget Reports" details what the content (specifically Revenues, Expenditures and Debt info) should speak to. All five are considered available with the exception of the two identified above.

Government Reviewer

Opinion: Agree

Comments:

IBP Comment

As mentioned by the researcher in EBP-1 the EBP is composed of multiple documents, including those mentioned by the government reviewer in the comment above. As the researcher mentioned, though, the "revenue estimates" document and the "public bodies estimates of revenue and expenditure" document were not published within the time frame accepted by the OBS.

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:

22/3/2018 15/2/2018

Source:

Go to the ministry of finance page (<http://www.mof.gov.jm>), click the budgets tab then click Expenditure tab and Revenue estimates tab. You will then come to a page where you would select the corresponding fiscal year. It will take you to the document for the fiscal year where you can download the document. The exact links to the documents are provided below.
<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolidated-estimates-of-expenditure-2018-2019.html>; <http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html> and <http://www.mof.gov.jm/documents/documents-publications/document-centre/category/70-medium-term-debt-management-strategy.html>

Comment:

The Public Sector Consolidated Estimates of Expenditure date of publication was February 15, 2018. The date of publication for Revenue estimates was April 11, 2018 (since the date of publication April 11, the revenue estimates will not be assessed in the OBS as they were published after the budget was approved, on 29 March). The date of publication for the supporting document, the Fiscal Policy Paper was March 22, 2018. Another supporting document is the Medium-Term Debt Management strategy FY 2018/19- FY 2020/21. The publication date for this document was February 16, 2018. The Opening budget Speech was published on March 8, 2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The documents were published on 4 dates. They are listed below with associated publication dates on the Ministry of Finance's website www.mof.gov.jm 1. Revenue Estimates 2018-2019 - was published late on April 11, 2018 and does not meet the OBS criteria 2. Estimates of Revenue and Expenditure (Public Bodies) 2018/19 - Published on April 11, 2018 also does not meet the OBS timeline and rated "unavailable" 3. Consolidated Estimates of Expenditure 2018-2019 - February 15, 2018 4. Medium-Term Debt Management Strategy 2018/19 – 2020/21 - February 16, 2018 5. Fiscal Policy Paper 2019 - March 22, 2018 6. Opening Budget Speech 2018/19 - March 8, 2018

Comments: Because the EPB in Jamaica is not one but multiple documents it poses a difficulty to identify one publication date. For the previous Question EBP-2 the Consultant Researcher identified the Consolidated Estimates of Expenditure 2018-2019 and the associated link <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolidated-estimates-of-expenditure-2018-2019.html>. For this Question EBP -3a the Consultant identifies the EBP as the two documents: the Fiscal Policy Papers and the Medium-Term Debt Management Strategy. The Publication dates for the documents that meet the OBS criteria are as follows: 1. Consolidated Estimates of Expenditure 2018-2019 - February 15, 2018 2. Medium-Term Debt Management Strategy 2018/19 – 2020/21 - February 16, 2018 3. Fiscal Policy Paper 2019 - March 22, 2018 4. Opening Budget Speech 2018/19 - March 8, 2018

Government Reviewer

Opinion: Disagree

Suggested Answer: I disagree with both the response and the comments. The 7 documents which are deemed to comprise the EBP were all tabled in the parliament on the same day and therefore the date of publication of the EBP was 02/2018.

Comments: The 7 documents are : Estimates of Expenditure; Jamaica Public Bodies Estimates of Revenue and Expenditure; Government of Jamaica Fiscal Policy Paper; Medium Term Debt Management Strategy; Public Sector Consolidated Estimates of Expenditure; Revenue Estimates; Tax Expenditure Statement

Researcher Response

The EBP is a set of documents for Jamaica. However, the public sector consolidated estimates of expenditure, the estimates of expenditure, the open budget speech, the medium term debt management strategy and the fiscal policy paper will be considered as the main sources of the EBP information for this survey based on the criteria of availability. The date used here is that of the Fiscal policy paper due to the fact that it was the latest document that was published and therefore, the most appropriate to cite.

IBP Comment

We take note of the comment by the Government. However, the date posted on the website containing the Fiscal Policy Paper 2018/2019 says March 22, 2018. Furthermore the properties of the PDF also shows March 22, 2018.

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:

On the website, when you click on the document (not download or preview but the document itself) the date of publication is shown as well as the size of the document and the amount of downloads. In addition to that, after downloading the document, the file was opened in adobe reader. I then went to the file tab then I clicked on properties. This gives details on when the file was created and the last modification made to the document.

Source:

Go to the ministry of finance page (<http://www.mof.gov.jm>), click the budgets tab then click Expenditure tab, Revenue estimates tab and Fiscal Policy Papers tab. You will then come to a page where you would select the corresponding fiscal year. It will take you to the document for the fiscal year where you can download the document. The exact links to the documents are provided below.
with <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolidated-estimates-of-expenditure-2018-2019.html>; <http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html> and <http://www.mof.gov.jm/documents/documents-publications/document-centre/category/70-medium-term-debt-management-strategy.html> and <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1674.html>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The first methodology mentioned by the Consultant is the only one the Reviewer is in a position to use. The second method the Consultant describes is not related to when the document was published but when it was created and modified. According to checks made with a web development consultant, there should be a log of all file transfers for which only the system administrator could provide that info by sourcing it from the server.

Government Reviewer

Opinion: Agree

Researcher Response

In addition please see the following link: <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>. Also please refer to EBP-4 as it provides an explanation as to how these documents are related.

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:

<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>

Source:

The URL above is for the Estimates of expenditure 2018-19. The links for the supporting documents are provided below.

Fiscal Policy Paper - <http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>. And for the Medium-Term Debt Management Strategy - <http://www.mof.gov.jm/documents/documents-publications/document-centre/category/70-medium-term-debt-management-strategy.html>. AND for the Opening budget speech - <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1674.html>

Comment:

The document that will be used as the EBP is the Estimates of expenditure 2018/19 "as approved." According to the Acting chief fiscal Economist, Mr Terron Francis, the draft estimates of expenditure 2018/19 (the EBP) document was replaced to show the approved estimates. There is also evidence to confirm that a similar document, (but as a draft) was posted on the website in February of 2018. This confirmation was done by using the link from Wayback Machine (<https://web.archive.org/web/20180225081634/http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>)

What this system does is that it allows us to check websites for publish documents in previous months. By using the system, one can see that in February 25 the website did contain a document called Estimates of expenditure 2018-2019. In addition to this, we indeed received the electronic version of the draft that has properties that the document was published on 20 February 2018, helped to verified that there was at some point in February 2018 a PDF with the draft estimates uploaded. Hence, we will consider the approved version as the same as the draft.

Peer Reviewer

Opinion: Disagree

Suggested Answer: There are 6 documents that constitute the EBP. Two revenue documents did not satisfy the OBS "timeliness" criteria. The URLs for the other four are:- 1. Revenue Estimates & Financial Statements 2018-2019 <https://mof.gov.jm/budgets/revenue-estimates/file/1641-revenue-estimates-financial-estimates-2018-2019.html> 2. Estimates of Revenue and Expenditure (Public Bodies) <https://mof.gov.jm/budgets/estimates-of-revenue-expenditure/file/1710-estimates-of-revenue-and-expenditure-for-the-year-ending-march-2019.html> Those that satisfy the OBS criteria are:- 3. Consolidated Estimates of Expenditure 2018-2019 - <https://mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolidated-estimates-of-expenditure-2018-2019.html> 4. Medium-Term Debt Management Strategy 2018/19 – 2020/21 - <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1650-medium-term-debt-management-strategy-2018-19-2020-21.html> 5. Opening Budget Speech - <http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html> 6. Fiscal Policy Papers - <https://mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>

Comments: The Reviewer is challenged to identify the EBP as one document. The IBP's reference documents define the EPB and the Reviewer does not agree that this link provided nor the document identified can satisfy the criteria to be named as Jamaica's EBP. The Consolidated Estimates of Expenditure 2018-2019 speaks solely to expenditure projections for the Central Government where as the OBS Questionnaire & Guidelines details that the EBP "includes detailed revenue, expenditure, and debt estimates; macroeconomic assumptions, historical and multi-year budget data; and public policy information". This document is also not consistent with the document the Consultant identified as the EPB in the previous question EBP-3B.

Government Reviewer

Opinion: Agree

Researcher Response

Also please the link provided for the Public Sector Consolidated Estimates of expenditure: <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolidated-estimates-of-expenditure-2018-2019.html>. The Public Sector Consolidated Estimates of Expenditure differs from the Estimates of Expenditure in that it incorporates expenditure of public bodies in addition to that of central government. Estimates of Expenditure only constitute central government expenditure (ministries, departments and agencies).

IBP Comment

In addition to the main link provided, the following four documents and their links are also considered part of the qualifying EBP package, as they are published within the qualifying time frame per the OBS methodology: Public Sector Consolidated Estimates of Expenditure 2018-2019 - <https://mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolidated-estimates-of-expenditure-2018-2019.html> Medium-Term Debt Management Strategy 2018/19 – 2020/21 - <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1650-medium-term-debt-management-strategy-2018-19-2020-21.html> Opening Budget Speech - <http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html> Fiscal Policy Papers - <https://mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>

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:

c. No

Source:

Go to the ministry of finance page (<http://www.mof.gov.jm>), click the budgets tab then click Expenditure tab, Revenue estimates tab and Fiscal Policy Papers tab. You will then come to a page where you would select the corresponding fiscal year. It will take you to the document for the fiscal year where you can download the document.

Comment:

The Public Sector Consolidated Estimates of Expenditure is a scan file, therefore not machine readable. The other three documents (Fiscal Policy Paper, Debt management strategy and Revenue estimates), however, are PDF files, however, they are not machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

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:

Estimates of Expenditure 2018/2019.

Please note that there are multiple documents with different names, see comment below.

Source:

Oniesha Pinnock, Budget analyst, Public Expenditure Division, Ministry of Finance and Public Service, Jamaica.

Comment:

The ministry of finance produces two documents that are considered the EBP, Estimates of Expenditure and revenue estimates. Note that the Revenue estimates will not be assessed in the OBS. This is also written on page 3 of the Fiscal Policy Paper (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>). The full title for the supporting documents are :

1. Fiscal Policy Paper FY 2018/19, produced by the Ministry of Finance and Public Service
2. Medium-Term Debt Management Strategy FY 2018/19- FY 2020/21, Produced by the Ministry of Finance and Public Service

3. Opening budget Speech -<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1674.html>
4. 2018/2019 Public Sector Consolidated Estimates of Expenditure for the financial year ending 31st March 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer: As the OBS Guidelines indicate, a country's EBP can consist of several, not just one document. Jamaica has multiple documents that span the range of data that an EPB requires. They are as follows: 1. Revenue Estimates 2018-2019 For the Financial Year Ending 31st March 2019 2. Jamaica Public Bodies Estimates of Revenue and Expenditure Ending March 2019 3. 2018/2019 Public Sector Consolidated Estimates of Expenditure For the Financial Year Ending 31st March 2019 4. Medium-Term Debt Management Strategy FY 2018/19 – 2020/21 5. Government of Jamaica Fiscal Policy Paper FY2018/19 6. Opening Budget Debate Presentation

Comments: The first two (revenue projection documents) were published outside of the OBS Survey timeline criteria and as such are not formally a part of the assessment.

Government Reviewer

Opinion: Disagree

Suggested Answer: The EBP consists of several documents as follows: Estimates of Expenditure 2018/2019, For the Financial Year ending March 31, 2019; Jamaica Public Bodies Estimates of Revenue and Expenditure for the Year ending March 2019; Government of Jamaica Fiscal Policy Paper, FY 2018/2019; Medium Term Debt Management Strategy FY 2018/2019 – FY 2020/2021; 2018/2019 Public Sector Consolidated Estimates of Expenditure For Financial Year Ending 31, March 2019; Revenue Estimates 2018/2019 for Financial Year ending 31st March, 2019; Tax Expenditure Statement 2014-2016;

Comments:

Researcher Response

The EBP consist of several documents namely Estimates of Expenditure 2018/2019; The Open Budget Speech 2018/2019; The Public Sector Consolidated Estimates of Expenditure; The Fiscal Policy Paper FY 2018/2019; Medium-Term Debt Management Strategy FY 2018/2019

IBP Comment

As explained in EBP-1, the "Revenue Estimates" and the "Jamaica Public Bodies Estimates" are not considered as part of the EBP, as they are published too late, per the OBS methodology.

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:

b. No

Source:

Oniesha Pinnock, Budget analyst, Public Expenditure division, Ministry of Finance and Public Services, Jamaica.

Comment:

The Ministry does not produce a citizens budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Citizen's Guide to the EBP was introduced in FY 2019/2020

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:
Appropriations Act 2018, Jamaica Parliament.
(<http://japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>)

Comment:
On page one of the document, in the title it clearly states that it is for the FY 2018/19. I am not sure if there were any changes to the House bill. The process starts from the presentation of the first tabling of the budget to the Standing Finance committee which then review the budget and make recommendations. After the amendments are made to the budget then the budget debate takes place. Once the budget debates begins, the Appropriation Bill is tabled (the budget itemized by the heads of government). Until the bill becomes an Act there can be no spending of funds. The bill then goes to the the House of representatives for approval then to the Senate who gives further deliberations and the final consent if given by the Governor General who is the head of state. The process from tabling to the approval is usually done so that the Bill becomes an act before April 1 so that spending can begin at that time.
It has come to my Knowledge that the budget for public bodies is separate from the central government as the funds for public bodies does not come from the consolidated fund.

Peer Reviewer

Opinion: Agree

Comments: The Reviewer agrees with the date identified by the Consultant. Regarding the Consultant's last comment The Reviewer had procured a List of Public Bodies from the Ministry of Finance's website. The Document itemises the Public Bodies (totaling 149) in two categories: those that are independent of the consolidated fund and are self-financing (63%) those that receive some assistance from the Consolidated fund (40%) and those fully financed by the Consolidated Fund (\$39)

Government Reviewer

Opinion: Agree

Comments: NOTE: The Estimates of Expenditure for Public Bodies are reflected in a separate document from the central government entities however the budgets are tabled at the same time. Additionally, while some public bodies are self financing commercial entities, there are others that receive support from the Consolidated Fund. It is therefore not entirely correct to say that funds for public bodies do not come from the Consolidated Fund.

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:
29/3/2018

Source:
The Appropriations Act 2018, Jamaica Parliament. (<http://japarliament.gov.jm/index.php/publications/acts/acts-of-parliament/acts-passed-in-2018>).
PDF available here: <http://japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>

Comment:
The House of Representatives approved the budget on March 21, the Senate approved the budget on March 23, and the budget officially became law on March 29, 2018.

Peer Reviewer

Opinion: Agree

Comments: The Act received the official assent of the Governor General as the representative of the Head of State (the Queen of England) on March 28, 2018 and became law on March 29, 2018.

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:

c. More than six weeks, but less than three months, after the budget has been enacted

Source:

The Appropriations Act 2018, Jamaica Parliament. (<http://japarliament.gov.jm/index.php/publications/acts/acts-of-parliament/acts-passed-in-2018>).

Comment:

When the budget is made public it is sent to the media houses and is uploaded on the Ministry's website. This information was obtained during a conversation with Miss Rosanne Phillips from the Public Expenditure Division of the Ministry of Finance and Public Service on January 30, 2019.

Peer Reviewer

Opinion: Agree

Comments: The data on the Ministry's website regarding its upload date, confirms the above.

Government Reviewer

Opinion: Agree

Comments: It should be noted, that once the budget is tabled it is made public to the media and on the Ministry's website; similarly the Enacted Budget is made available to the public.

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:

12/5/2018

Source:

The Appropriations Act 2018, Jamaica Parliament. (<http://japarliament.gov.jm/index.php/publications/acts/acts-of-parliament/acts-passed-in-2018>).

Comment:

Based on the PDF properties, the Act was posted on the website on May 7, 2018 and updates were made on May 12, 2018. However, the most recent update is the date that will be considered as the date of publication.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

After downloading the document, the file was opened in adobe reader. I then went to the file tab then I clicked on properties. This gives details on when the file was created and the last modification made to the document.

Source:

Jamaica Parliament. (<http://japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>).

Comment:

The document was uploaded on the 7th of May and modifications were made on the 12th of May.

Peer Reviewer

Opinion: Agree

Comments: The Reviewer is of the view that the method used by the Consultant is not the best means of determining when the Act was uploaded. The properties feature on the PDF software only identifies when the original document itself was converted to a PDF or when it was last modified.

Government Reviewer

Opinion: Agree

Comments: In addition to the Appropriation Act, the As Passed Estimates of Expenditure 2018/2019 should be used to provide details of the Enacted Budget for the Financial Year.

IBP Comment

The "As Passed Estimates of Expenditure 2018/2019" that the Government Reviewer suggests as a supporting EB document cannot be used to assess EB questions because the document was published too late: November 13, 2018. Whereas, the EB was published on May 7.

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:

<http://japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>

Source:

Jamaica Parliament. (<http://japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>).

Comment:

The EB is published on the Parliaments website. There were no changes made to the House Bill when it was approved by the Senate on March 23, 2018. The Houses of Representatives and the Senate base their approval on the findings and the recommendations of the Standing Finance Committee. Therefore, there are no changes, what differentiates them is the the date of approval, the the House of representatives meets on a Tuesday (sometimes on a Wednesday as well) while the Senate Meets on a Friday. Please make reference to the following link: the closing budget speech (<http://www.mof.gov.jm/closing-budget-speeches/file/1678-closing-budget-speech-2018-2019.html>).

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:

c. No

Source:

Jamaica Parliament. (<http://www.mof.gov.jm/closing-budget-speeches/file/1678-closing-budget-speech-2018-2019.html>).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Though the numerical data of the Enacted budget are not available in machine readable format, the details of the Enacted Budget are published on the Ministry's website.

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:

The EB is publicly available.

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 2018

Source:

Jamaica Parliament. (<http://japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>).

Comment:

This is seen on the first page of the Document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The Appropriation Act, 2018 No. 8.

Comments: Source: <https://japarliament.gov.jm/index.php/publications/acts/acts-of-parliament/acts-passed-in-2018> Appropriation Act, 2018 The Estimates of Expenditure 2018/19, for the Financial Year Ending 31 March 2019 must be used in conjunction with the Estimates of Expenditure 2018/19 for the Financial Year Ending 31 March 2019, As Passed in the House of Representatives, 21st day of March 2018 as well as the Revenue Estimates 2018/2019, For the Financial Year Ending 31st March 2019, As Presented to the House of Representatives, 15th February 2018 and the Government of Jamaica, Fiscal Policy Paper, FY 2018/19, 15th February 2018

IBP Comment

Regarding the "Estimates of Expenditure 2018/19, As Passed in the House of Representatives," this document was published on November 13th, 2018. Therefore, it cannot be considered part of the EB, per the OBS methodology, as it was published too late.

(<https://mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>)

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:
Oniesha Pinnock, Budget Analyst, Public Expenditure Division, Ministry of Finance and Public Service.

Comment:
The Ministry currently has not produced a citizens budget in the past, however, based on the conversation with Miss Oneisha Pinnock, a citizens budget will be prepared for the FY 2019/20.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: It is to be noted that a citizens version of the 2018/19 EB was produced but not published and as stated, the Ministry has since published a citizens version of the 2019/20 EB.

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:
Oneisha Pinnock, Budget Analyst, Public Expenditure Division, Ministry of Finance and Public Service.

Comment:
The Ministry does not produce a citizens budget.

Peer Reviewer
Opinion: Disagree
Suggested Answer: No CB was produced. Therefore there is no date to furnish.

Government Reviewer
Opinion: Agree
Comments: It is to be noted that a citizens version of the Estimates of Expenditure 2018/19 was produced but not published. The Ministry has since published a Citizens Guide to the Estimates of Expenditure 2019/20.

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:

d. Not produced at all

Source:

Oneisha Pinnock, Budget Analyst, Public Expenditure Division, Ministry of Finance and Public Service.

Comment:

The Ministry does not produce a citizens budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: It is to be noted that a citizens version of the Estimates of Expenditure 2018/19 EB was produced but not published.

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:

A phone call was made to the Ministry of Finance questioning the availability of a citizens budget and I was told that the Ministry does not produce a citizens budget but plans to publish one in the coming fiscal year.

Source:

Oneisha Pinnock, Budget Analyst, Public Expenditure Division, Ministry of Finance and Public Service.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Jamaica's first Citizen Budget was published in 2016. This was undertaken primarily by a civil society organisation (Institute of Law and Economics) with the endorsement of and collaboration with the Ministry of Finance.

https://issuu.com/byzmarsol/docs/jamaica_s_citizens__budget__guide_ However, there have been no further such publications until the 2019/20 Fiscal Year where one was produced by the Ministry. That time lies outside the current OBS.

Government Reviewer

Opinion: Agree

Comments: It is to be noted that a citizens version of the Estimates of Expenditure 2018/19 was produced but not published and as stated, the Ministry has since published a Citizens Guide to the Estimates of Expenditure 2019/20 .

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The document was not published.

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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:
n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Jamaica's Citizen's Guide To The Budget 2018-2019
Comments: The Citizen's Guide was Produced but was not published

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:

Source:

Comment:
The Ministry does not produced a citizens budget.

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

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 and FY 2018-19

Source:
Central Government Summary Accounts, Fiscal Monitoring Table FY 2018/19, Ministry of Finance and Public Service
(<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/231-cgo-2018.html>).

Go to the Ministry's website (<http://www.mof.gov.jm>) then to the budget tab, then to fiscal policy tab, then click on Central government operations table. You will be taken to a page for each year, click the fiscal year that will be evaluated in the survey. Once you click on the year you will arrive at a page that shows documents for each month. For this survey we will be looking at the reports on the months of December 2017 through November 2018. The exact link is provided above. In addition to the link above, please see the link below. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/204-cgo-fpmu-2017.html>).

Comment:

This is the monthly report that the Government produces that gives an overview revenues and grants received and expenditure undertaken during the fiscal year.

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:

Central Government Summary Accounts, Fiscal Monitoring Table FY 2018/19, Ministry of Finance and Public Service (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/231-cgo-2018.html>). In addition please make reference to: <http://www.mof.gov.jm/documents/documents-publications/document-centre/category/204-cgo-fpmu-2017.html> and a reference to the tables from FY2017-18

Comment:

For the month of December and January, the document was published in February. The document for February was published in March and for March the document was published in May. For the month of April the document was not made available until July and for the month of May and June, they were not made available until July. However, for the consecutive months they were published in the following month i.e for July it was published in August.

Peer Reviewer

Opinion: Agree

Comments: Those links have been checked and verified. Confirming the availability info provided above.

Government Reviewer

Opinion: Disagree

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

Comments: The reports are published every month, within one month of the period being reported on. For example April 2018's report is published at the end of May 2018.

IBP Comment

Since at least seven of the twelve In-Year Reports for 2018 are published within a month of the covered period, the response has been changed to an A.

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:

April- July 30, 2018

May- July 30, 2018

June- July 31, 2018

July-August 31, 2018

August- September 28, 2018

September- October 31, 2018

October- November 30, 2018

November- December 31, 2018

December 2017 (February 13, 2018)

January (February 28, 2018)

February (March 31, 2018)

March (May 4, 2018).

Source:

Central Government Summary Accounts, Fiscal Monitoring Table FY 2018/19, Ministry of Finance and Public Service

(<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/231-cgo-2018.html>). In addition, please make reference to: <http://www.mof.gov.jm/documents/documents-publications/document-centre/category/204-cgo-fpmu-2017.html>.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The links have been systematically reviewed and the publication dates verified based on what's published on the website.

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:

The date of publication are made available on the website. This is obtained by clicking on the document, not preview or download.

Source:

Central Government Summary Accounts, Fiscal Monitoring Table FY 2018/19, Ministry of Finance and Public Service

(<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/231-cgo-2018.html>). In addition, please see:

<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/204-cgo-fpmu-2017.html>

Comment:

In a conversation with someone from the ministry, the date that are on the website are the dates of publication. This person wishes to remain anonymous. I looked at the document properties in each of the reports to confirm the date posted. In addition, I looked at earlier reports from 2017 and the report from December 2018 as backup. This gives a sense of consistency with which the Ministry posts the In-Year Reports.

Peer Reviewer

Opinion: Agree

Comments: Sought confirmation from the Ministry of Finance's Access to Information Unit which I do a considerable amount of work with. I was also advised that the dates of upload as indicated on the website can be reliably referenced.

Government Reviewer

Opinion: Agree

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:

<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/231-cgo-2018.html> and
<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/204-cgo-fpmu-2017.html>

Source:

Central Government Operations Table, December 2017- November 2018. (<http://www.mof.gov.jm>).

Comment:

The exact links are provided below.

Dec 2017- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1629-central-government-operations-table-december-2017.html>

January- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1657-central-government-operations-table-january-2018.html>

February- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1709-central-government-operations-table-february-2018.html>

March- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1728-central-government-operations-table-march-2018.html>

April- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1758-central-government-operations-table-april-2018.html>

May- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1782-central-government-operations-table-may-2018.html>

June- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1804-central-government-operations-table-june-2018.html>

July- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1843-central-government-operations-table-july-2018.html>

August- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1853-central-government-operations-table-august-2018.html>

September- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1878-central-government-operations-table-september-2018.html>

October- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1910-central-government-operations-table-october-2018.html>

November- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1926-central-government-operations-table-november-2018.html>

Peer Reviewer

Opinion: Agree

Comments: Each link was tested. All files were accessible. No links were dead. Dates were verified.

Government Reviewer

Opinion: Agree

Comments: I agree with the response. The researcher should have indicated that the reports are listed by Year and as such all the reports for a Calendar Year are listed in one file. The report for March of each year gives the out-turn for the respective Financial. For example, the report for March 2018, gives the total out-turn for FY 2017/18. The reports provide details of the actual monthly Revenue & Grants received during the respective fiscal year (FY) as well as the actual monthly Expenditure - Compensation of Employees, Recurrent Programmes and Capital Programmes. In addition, the reports present actual cumulative revenue and expenditure against the budget.

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:

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

Source:

Central Government Operations Table December 2017- November 2018, Ministry of Finance and Public Service (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/231-cgo-2018.html>). In addition, please see: <http://www.mof.gov.jm/documents/documents-publications/document-centre/category/204-cgo-fpmu-2017.html>.

Comment:

The document is not machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: I disagree with the response and the comment. The more appropriate response is (b) some of data is available and can be found on the ministry's website at : <http://www.mof.gov.jm/budgets/fiscal-policy/2419-egdds.html> and at the Bank of Jamaica's website at http://boj.org.jm/bank/National_Summary_Data_Page.php

IBP Comment

Based on the evidence provided by the Government, the response is changed from C to B. There is machine-readable information located in on the MoF website on the Enhanced General Data Dissemination System (eGDDS) page. See link: <https://mof.gov.jm/budgets/fiscal-policy/2423-egdds.html> The Bank of Jamaica website is not considered part of the EBP.

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:

Central Government Operations Table, December 2017- November 2018, Ministry of Finance and Public Service (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/231-cgo-2018.html>) and (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/204-cgo-fpmu-2017.html>).

Comment:

During a conversion between someone from the Public Expenditure Division who wishes to remain unknown, they do not produce a reports that shows executive's progress in implementing the budget. This information was obtained on January 30, 2019. I was however referred to a document on the website the only report that the individual was aware of that were produced monthly (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/231-cgo-2018.html>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response but not with the comment. The document to which the researcher was referred was one of the monthly IYRs which provide actual expenditure and revenue for each month of the financial year as well as cumulative information to date against the approved budget. The reports provide a strong indication to the executive of the progress being made in implementing the budget. .

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:

I will however do a follow up with the Ministry to ensure that it is in fact not produced. The Ministry is currently preparing for the upcoming FY and as such it is difficult to have a proper conversation over the phone or to set up a face to face meeting.

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:

Central Government Operation Table from FY2017-18 (December 2017 – March 2018) and the FY2018-19 tables: April - November

Source:

Central Government Central Government Operation Table from FY2017-18 (December 2017 – March 2018) and the FY2018-19 tables: April - November, Ministry of Finance and Public Service (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/231-cgo-2018.html>) and (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/204-cgo-fpmu-2017.html>).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Central Government Operations Tables - April 2017 to March 2018 Central Government Operations Tables - April 2018 to March 2019

Comments: I disagree with the response and the comment.

IBP Comment

For the purpose of clarity, there seems to be a four-tier hierarchy to the webpages relevant to this question, and the first three tiers are each a webpage containing variations of the Government's and Researcher's proposed titles. (The fourth tier is a document). On the "Document Centre" page, there are folders containing IYRs by year. The title of this page is "Central Government Operations Tables." If you click on a folder, like "2018," you advance to the second tier of detail, which is a page titled "Document Centre 2018." This contains 12 individual links, each with a title related to

particular IYR. For instance, the link for the July IYR is titled "Central Government Operations Table – July 2018." Clicking on one of these 12 links advances you to the third tier of detail, which is a webpage exclusively containing a single IYR. This next page, for July, for instance, is titled "Central Government Operations Table – July 2018." It shows the file size of the document and the date that the document was uploaded to the webpage. There is a "Download" button that allows the user to access the actual PDF document of the IYR. Once the user opens that actual document (fourth tier), there is a title at the top of the PDF, which for the July 2018 IYR is "Central Government Summary Accounts, Fiscal Monitoring Table FY 2018/19." Therefore, both the Researcher's and the Government's answers are valid.

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:

Comment:

The Ministry does not Produce a citizens budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry does not produce a citizens version of the In Year Reports.

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 FY 2018-19

Source:

Fiscal Policy Paper Interim Report 2018-19, Public Expenditure division, Ministry of Finance and Public Service. (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>). In addition please see, the Supplementary Budget (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1877-first-supplementary-central-government-budget-fy-2018-19.html>).

Comment:

The MYR is called the Fiscal Policy Paper (FPP) Interim Report and is produced at the 6th month mark which is September. The FPP Interim Report highlights economic outlook of the previous year, an overview the performance of the first quarter and projections for the rest of the fiscal year as well as proceedings for the following fiscal year and the medium-term. The FPP is produced by the Economics department of the Ministry of Finance along with the Public Expenditure division. In the event that amendments were made to the as passed (enacted) budget then a supplementary budget is prepared. These amendments includes, an increase in spending or changes to cabinet etc. The supplementary budget is prepared for audit purposes. This document is prepared by the Public expenditure division and is prepared alongside the FPP interim report.

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:

Fiscal Policy Paper Interim Report 2018-19, Public Expenditure division, Ministry of Finance and Public Service.
(<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>).

Comment:

For the MYR there is a radio session where key stakeholders, the Minister of Finance and the Governor of the Bank of Jamaica does a live session on a mid-year review of the budget. The report is later published. This information was obtained from a conversation over the phone with Miss Oneisha Pinnock, a budget analyst who works in the Public expenditure division at the Ministry of Finance and Public Service.

Peer Reviewer

Opinion: Agree

Comments: The Reviewer agrees with the Consultant selected answer. However, the Reviewer made checks with one Mr. Tony Morrison Public Relations Officer for the Bank of Jamaica. He was not able to confirm the BOJ's Governor conducting any radio interviews on the MYR with or without the Minister of Finance.

Government Reviewer

Opinion: Agree

Comments: In keeping with OBP's definition of 'publicly available', I agree with the response. It should be noted however that the version which was uploaded to the website on 13/11/2018 was the amended version. The researcher's source should be modified to read: Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018

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:

13/11/2018

Source:

Fiscal Policy Paper Interim Report 2018-19, Public Expenditure division, Ministry of Finance and Public Service.
(<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>).

Comment:

The date on the document is September 25, 2018 but it was not published until November 13, 2018. (see page one of the document)

Peer Reviewer

Opinion: Agree

Comments: Link is correct, so is the document and Info verified

Government Reviewer

Opinion: Disagree

Suggested Answer: I disagree with the response as publication is not the same being made publicly available. The date of the publication of the document is 25/10/2018, the same date on which the document was tabled in the House of Representatives and became a public document with copies given to the media. The researcher's source should be modified to read: Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018

Comments: Date of publication has to be the date when the document was tabled in the Parliament. It is acknowledged that the version currently displayed on the ministry's website was placed there in November 2018. However, the Auditor General of Jamaica's Report on the review of the 2018/2019 IFPP validates the date on which the document was published as 25/09/2018. This report is found at the Auditor General's website <https://auditorgeneral.gov.jm>, - Reports - Special Reports - "Examination of the Components of the Interim Fiscal Policy Paper which was laid before the Houses of Parliament on September 25, 2018- FY 2018/2019"

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:

The date of publication is on the website. The date shown on the website is the date when it was uploaded. This information was obtained during a phone call to the ministry.

Source:

Fiscal Policy Paper Interim Report 2018-19, Public Expenditure division, Ministry of Finance and Public Service. (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>).

Comment:

Peer Reviewer

Opinion: Agree

Comments: Confirmed by similar means used by the Consultant, by checking the date shown on the site.

Government Reviewer

Opinion: Disagree

Suggested Answer: Date of publication was September 24, 2018, the date when the document was tabled in the Parliament. The Auditor General of Jamaica's Review of the 2018/2019 IFPP specifies date of the tabling of the document. Source: Auditor General of Jamaica's website <https://auditorgeneral.gov.jm> - Reports - Special Reports - "Examination of the Components of the Interim Fiscal Policy Paper which was laid before the Houses of Parliament on September 25, 2018, FY 2018/2019"

Comments: The Auditor General of Jamaica is the Supreme Audit Institution and is required by law to review the Fiscal Policy Paper and to submit its report to the Parliament. The researcher's source should be modified to read: Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018

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:

<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>

Source:

Fiscal Policy Paper Interim Report 2018-19, Public Expenditure division, Ministry of Finance and Public Service. (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>).

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: The researcher's source should be modified to read: Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018

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:
c. No

Source:
Fiscal Policy Paper Interim Report 2018-19, Public Expenditure division, Ministry of Finance and Public Service.
(<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>).

Comment:
The document is not machine readable.

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:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Note that the MYR is contained in the Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report 25th September 2018

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:
n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

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:
FISCAL POLICY PAPER FY 2018/19. INTERIM REPORT FISCAL POLICY PAPER FY 2018/19. INTERIM REPORT

Source:
Fiscal Policy Paper Interim Report 2018-19, Public Expenditure division, Ministry of Finance and Public Service.
(<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>).

Comment:
This can be found on page one of the document.

Peer Reviewer
Opinion: Agree
Comments: Verified and verifiable by the link provide above.

Government Reviewer
Opinion: Disagree
Suggested Answer: The full title of the publication is: Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018
Comments: The researcher's source should be modified to read: Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018

IBP Comment
We take note of the comment from the government reviewer. The name as stated in the PDF is "FISCAL POLICY PAPER FY 2018/19. INTERIM

REPORT". The response has been adjusted.

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:

The ministry does not produce a citizens budget.

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:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service.

Comment:

While inquiring about the YER, I spoke with employees in the public expenditure division of the Ministry of Finance and they pointed me to the Fiscal Policy Paper. In addition to that, I spoke with the Deputy Financial Secretary of the public expenditure division and she confirmed that the Fiscal Policy Paper does consist of the YER(Fiscal Policy Paper FY 2018-2019, Ministry of Finance and Public Service (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>)). The FPP has a section that highlights the execution of the budget along with some updates. However, that section does not consists the entire fiscal year (only covers up to December) which is needed for the YER. After much deliberations with IBP, we agreed to consider the YER as "not produced" as we did not find evidence of another document with the elements of the YER as publicly available.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Jamaica does not produce a document that captures sufficient information as described by the IBP or the OBS documents to satisfy the criteria of having a Year End Report. Therefore the Reviewer disagrees with the a date being offered for the YER being evaluated in the Survey.

Comments: "The reports ought to cover all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. These reports should also review non-financial performance information and other important policy areas. They can also include a financial statement." Whilst the Fiscal Policy Paper is fairly comprehensive it is still lacking in some of those areas highlighted in the OBS Survey Questionnaires and as such can legitimately to be said to be "not produced".

Government Reviewer

Opinion: Agree

Comments: I agree with the response. The comments, however, are not clear. If the fiscal year being reviewed is FY 2017/2018, the 2018/2019 Interim Fiscal Policy Paper includes a review of the full year April 2017 to March 2018. Source: <http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>; Fiscal Policy Paper 2017-18 (Interim);

IBP Comment

After discussing the applicability of the "FISCAL POLICY PAPER, FY 2018/19, INTERIM REPORT, 25th September 2018" (IFPP 18/19) to the YER document, and in keeping consistency with other countries, we have determined that the IFPP 18/19 is to be considered as the YER for Jamaica (for FY 2017/18), as the Government Reviewer suggests. (<https://mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>)

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:

b. Nine months or less, but more than six months, after the end of the budget year

Source:

Comment:

Fiscal Policy Paper FY 2018-2019, Ministry of Finance and Public Service (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>). This document does not provide sufficient evidence needed to be considered as the YER, therefore, the YER is deemed as not produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Nine months or less, but more than six months, after the end of the budget year

Comments: GOJ's YER is included in the Interim Fiscal Policy Paper. Based on the OBP's definition of publicly available, the 2018/19 Interim Fiscal Policy Paper would have been made publicly available on 13/11/2019, 8 months after the end of FY 2017/18.

IBP Comment

As the Government Reviewer suggests, the IFPP 18/19 will be considered as the YER (see IBP Comment from YER-1). As a consequence, the response to this question has changed from D to B, since the IFPP 18/19 is published Nov 13 2018, which is more than six months but less than nine months after the end of the 17/18 Budget Year (March 31, 2018). (<https://mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>)

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:

13/11/2018

Source:

Comment:

Fiscal Policy Paper FY 2018-2019, Ministry of Finance and Public Service (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>). This document does not provide sufficient evidence needed to be considered as the YER, therefore, the YER is deemed as not produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 25/09/2018

Comments: I disagree as no response was provided for this question and with the comment. The GOJ's Year End Report are published in the Interim Fiscal Policy Paper. For FY 2018/19, the YER was published on September 25, 2018. The Auditor General of Jamaica's Report on the review of the 2018/2019 Interim Fiscal Policy Paper validates the date on which the document was published as 25/09/2018. This report is found at the Auditor General's website [https://auditorgeneral.gov.jm, _ Reports - Special Reports - "Examination of the Components of the Interim Fiscal Policy Paper which was laid before the Houses of Parliament on September 25, 2018- FY 2018/2019"](https://auditorgeneral.gov.jm/_Reports-Special-Reports-Examination-of-the-Components-of-the-Interim-Fiscal-Policy-Paper-which-was-laid-before-the-Houses-of-Parliament-on-September-25-2018-FY-2018/2019)

IBP Comment

As the Government Reviewer suggests, the IFPP 18/19 will be considered as the YER (see IBP Comment from YER-1). The Date of Publication for the IFPP 18/19 is Nov 13, 2019, which the Government Reviewer agrees with in YER-2: "the 2018/19 Interim Fiscal Policy Paper would have been made publicly available on 13/11/2019." The Nov 13 2019 date is verified by the posting date given on the website of the document (see below) and also by the PDF properties of the document, which show Nov 13 2019 as the creation and modification date. (<https://mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>)

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:

See explanation below - IBP comment.

Source:

Comment:

Fiscal Policy Paper FY 2018-2019, Ministry of Finance and Public Service (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>). This document does not provide sufficient evidence needed to be considered as the YER, therefore, the YER is deemed as not produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 25/09/2018

Comments: The FPP was published on the date on which it was is was tabled in the House of Representatives. This was carried in media reports. Source: <https://jis.gov.jm/media/2018/10/FPP-Interim-Report-and-First-Supplementary-Budget-2018-19-HMFPS-Opening...pdf>; Report entitled : "Minister of Finance's address to Parliament titled "Minister Clarke's Opening – 1st Supplementary Estimates" in which the indicated the date of the tabling in Parliament of the Interim Fiscal Policy Paper, GOJ's PBS. See also: [https://auditorgeneral.gov.jm, _ Reports - Special Reports - "Examination of the Components of the Interim Fiscal Policy Paper which was laid before the Houses of Parliament on September 25, 2018- FY 2018/2019"](https://auditorgeneral.gov.jm,_Reports-Special-Reports-Examination-of-the-Components-of-the-Interim-Fiscal-Policy-Paper-which-was-laid-before-the-Houses-of-Parliament-on-September-25-2018-FY-2018/2019)

IBP Comment

As the Government Reviewer suggests, the IFPP 18/19 will be considered as the YER (see IBP Comment from YER-1). The Nov 13 2019 date is verified by the posting date given on the website of the document (see below) and also by the PDF properties of the document, which show Nov 13 2019 as the creation and modification date. (<https://mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>)

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://mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>

Source:

Comment:

Fiscal Policy Paper FY 2018-2019, Ministry of Finance and Public Service (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>). This document does not provide sufficient evidence needed to be considered as the YER, therefore, the YER is deemed as not produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: <http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>

Comments: We are not in agreement with the comment. Based on the OBP's definition, the YER "... consolidates information on revenue collections, debt, and expenditures for administrative units ...cover all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions...". The Interim Fiscal Policy Paper does attempt to cover all of the areas identified in the OBP's YER.

IBP Comment

As the Government Reviewer suggests, the IFPP 18/19 will be considered as the YER (see IBP Comment from YER-1). The weblink has been added to the response above. (<https://mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>)

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:

Comment:

Fiscal Policy Paper FY 2018-2019, Ministry of Finance and Public Service (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>). This document does not provide sufficient evidence needed to be considered as the YER, therefore, the YER is deemed as not produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: The YER is published but as a pdf document and therefore the numbers are not available in machine readable format.

IBP Comment

As the Government Reviewer suggests, the IFPP 18/19 will be considered as the YER (see IBP Comment from YER-1). As the Government Reviewer asserts, the IFPP 18/19 is published as a PDF and therefore is not in machine readable format. As a consequence, the response has been changed from D to C. (<https://mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>)

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:

Fiscal Policy Paper FY 2018-2019, Ministry of Finance and Public Service (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>). This document does not provide sufficient evidence needed to be considered as the YER, therefore, the YER is deemed as not produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: The document is published and publicly available.

IBP Comment

As the Government Reviewer suggests, the IFPP 18/19 will be considered as the YER (see IBP Comment from YER-1). Since the IFPP 18/19 is publicly available, this response has been changed from D to E. (<https://mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>)

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:

The Ministry of Finance purports that the Fiscal Policy Paper consist of the YER, however, after much discussion with IBP, we agreed that the FPP does not provide sufficient evidence needed to be considered as the YER, and as such the YER is deemed as "not produced."

Source:

Comment:

Fiscal Policy Paper FY 2018-2019, Ministry of Finance and Public Service (<http://www.mof.gov.jm/budgets/fiscal-policy-papers.html>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: I disagree with the comment. The YER, which is contained in the Interim Fiscal Policy Paper and under the Financial

Administration and Audit Act, must be tabled in the House of Representatives and therefore published within six months of the passage of the Appropriation Act for the current budget year.

IBP Comment

As the Government Reviewer suggests, the IFPP 18/19 will be considered as the YER (see IBP Comment from YER-1). Disregard the response above since the YER is now considered publicly available (IFPP 18/19) and scored an E in YER-6a. (<https://mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>)

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:

FISCAL POLICY PAPER, FY 2018/19, INTERIM REPORT, 25th September 2018

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report 25th September 2018

Comments: The Government of Jamaica's YER report is contained in the Interim Fiscal Policy Paper which is tabled in the House of Representatives in September of each year.

IBP Comment

As the Government Reviewer suggests, the IFPP 18/19 will be considered as the YER (see IBP Comment from YER-1). The response above has been changed to reflect that the IFPP 18/19 is considered as the YER, whereas the response was previously blank. (<https://mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>)

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:

The ministry does not produce a citizens budget.

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 2016-17

Source:

Auditor General's Department. <https://auditorgeneral.gov.jm/auditor-generals-department-annual-audit-report-financial-year-20162017/>

Comment:

The Auditor General Department (AuGD) produces an annual report (which is required by law), which looks at the performance of the AuGD, provides an overview of the audits undertaken and highlights the main findings of compliance audits conducted. This would therefore be considered as an Audit report and will be assessed in the 2019 OBS.

Peer Reviewer

Opinion: Agree

Comments: The OBS 2019 Guidelines on Public Availability of Documents expressly states that "Researchers should assess the most recently released version of each of the eight key budget documents, as long as the document meets its publication deadline and is published before the cut-off date." The research cut-off date for the Open Budget Survey 2019 is 31 December 2018. The 2018/19 AR report was submitted to the Parliament on Dec 27, 2018 before the cut off date. However, it was published on the Auditor General's website a week later on January 8, 2019. That directs us back to the 2016-17 AR Report which is permitted based on the OBS 2019 Guidelines on Public Availability of Documents

Government Reviewer

Opinion: Agree

Comments: I agree with the response. The researcher's comment states that the Annual report '...looks at the performance of the AuGD...'. This should not be interpreted that the Auditor General conducts an audit of its own performance.

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:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

Auditor General's Department. https://auditorgeneral.gov.jm/wp-content/uploads/2018/01/AuGD_AnnualReport_2017.pdf

Comment:

The annual audit report was produced on March 31, 2017 and it was uploaded on the website on January 25, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. 12 months or less, but more than six months, after the end of the budget year

Comments: I disagree with the comments. The Auditor General is required under the Financial Administration and Audit Act to sub the annual audit report to the Speaker of the House of Representatives by no later than the 31st day of December, (six months) following the end of the financial year. The report could not have been produced on March 31, 2017 as that was the last day of the financial year covered by the report. The properties of the pdf document shows that the report was produced on December 29, 2017.

Researcher Response

The March 31, 2017 date was a mistake, the actual date that the document was produced was December 29, 2017 which is in line with the Government's comment

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:
25/1/2018

Source:
Auditor General's Department. (https://auditorgeneral.gov.jm/wp-content/uploads/2018/01/AuGD_AnnualReport_2017.pdf).

Comment:

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:
The Javascript tool reports that this document was posted online on January 25, 2018.

Source:
The Auditor General's Department. (https://auditorgeneral.gov.jm/wp-content/uploads/2018/01/AuGD_AnnualReport_2017.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Reviewer is not familiar with this tool. Checks with a consulting web developer suggests that it is a very difficult thing to determine if one does not have access to the server the website uses. The Reviewer utilised "Wayback Machine" but that yielding no results. The Reviewer was left to agree with the Consultant based on the date published on the AG's website.

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://auditorgeneral.gov.jm/auditor-generals-department-annual-audit-report-financial-year-20162017/>

Source:

The Auditor General's Department. (<https://auditorgeneral.gov.jm/annual-report/>).

Comment:

FY2016/17 Annual Report - <https://auditorgeneral.gov.jm/auditor-generals-department-annual-audit-report-financial-year-20162017/>

There are also some performance audit that were conducted in 2017. Please see the links provided below.

Transport Authority, Regulation of Public Passenger Vehicles (PPVs)- (<https://auditorgeneral.gov.jm/transport-authority-regulation-of-public-passenger-vehicles-ppvvs/>)

National Water Commission – Contract and Procurement Management, Capital Projects-(<https://auditorgeneral.gov.jm/national-water-commission-contract-and-procurement-management-capital-projects-august-2017/>)

National Health Fund, Management of the Supply and Distribution of Pharmaceuticals and Medical Sundries- (<https://auditorgeneral.gov.jm/national-health-fund-management-of-the-supply-and-distribution-of-pharmaceuticals-and-medical-sundries-aug-2017/>).

Ministry of Health (MOH), South East Regional Health Authority (SERHA) – Securing Value for Money from the Procurement of Goods and Services- (<https://auditorgeneral.gov.jm/performance-audit-report-ministry-of-health-moh-south-east-regional-health-authority-serha-securing-value-for-money-from-the-procurement-of-goods-and-services/>).

Performance Audit Report – Engagement of Consultants, Advisors and Assistants at Ministry of Finance and Public Service, Office of the Prime Minister and Ministry of Education, Youth and Information- (<https://auditorgeneral.gov.jm/performance-audit-report-engagement-of-consultants-advisors-and-assistants-at-ministry-of-finance-and-public-service-office-of-the-prime-minister-and-ministry-of-education-youth-and-information/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: I agree with the response.

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:

The Auditor General's Department. (https://auditorgeneral.gov.jm/wp-content/uploads/2018/01/AuGD_AnnualReport_2017.pdf).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response

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:

Auditor General's Department Annual Audit Report-REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL TRANSACTIONS AND FINANCIAL STATEMENTS OF THE GOVERNMENT OF JAMAICA FOR THE FINANCIAL YEAR ENDED MARCH 31, 2017

Source:

The Auditor General's Department. (https://auditorgeneral.gov.jm/wp-content/uploads/2018/01/AuGD_AnnualReport_2017.pdf).

Comment:

This can be found on the cover page of the document.

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:

The ministry does not produce a citizens report.

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:

Comment:

Ministry of Finance- <http://www.mof.gov.jm/>
The Auditor General- <https://auditorgeneral.gov.jm/>
Houses of Parliament-<http://www.japarliament.gov.jm/>
Open data portal- <https://data.gov.jm/>

Peer Reviewer

Opinion: Agree

Comments: Add the Jamaica Information Service at <https://jis.gov.jm/> And more specifically - <https://jis.gov.jm/government/budget-watch/> And the Public Broadcasting Corporation of Jamaica which sits under the aegis of the Ministry of Education, Youth and Information <https://pbcjamaica.org/> which live streams ALL the sessions of Parliament AND uploads to their youtube channel for post event watching. <https://pbcjamaica.org/show/parliamentsenate> or <https://pbcjamaica.org/show/gordon-house-inside-out-2> Here's a sample of PBCJ Videos of the two CHIEF parliamentary oversight committees that treat specifically with public financial management issues in order to protect and safeguard taxes and the countries resources. 1. Public Administration & Appropriation Committee on September 12, 2018 discussing and probing an auditor generals report about a public body that was found to have mismanaged the agency resulting in billions of losses to the public purse. <https://www.youtube.com/watch?v=Gl28Qxjae4g> 2. Public Accounts Committee on June 5, 2018 discussing an auditor general's report treating with an issue of the Ministry of Labour and Social Security related to advances (unidentified expenditure) totalling JMD \$211 Million. <https://www.youtube.com/watch?v=V9J5xsovU4s> 3. General Sessions and sittings of the House of Representatives for the upcoming Budget Debate for the FY 2018/19. <https://www.youtube.com/watch?v=SjwICypZChU> 4. Standing Finance Committee session of February 28, 2018 going INTO FY 2018/19 giving citizens a preview of the budget inputs <https://www.youtube.com/watch?v=t3ugMExBF1A> All were publicly available via LIVE STREAM and published THE SAME DAY for citizen viewing.

Government Reviewer

Opinion: Agree

Comments: I agree with the response. The comment should also include the website of the Bank of Jamaica at: http://boj.org.jm/bank/National_Summary_Data_Page.php

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:

<http://www.mof.gov.jm/budgets/estimates-of-revenue-expenditure.html>

Comment:

On the Ministry of Finance's website and on Portal the data can be downloaded as a consolidated file.

Peer Reviewer

Opinion: Agree

Comments: I agree with the above in the case of the Ministry of Finance but between the Consultant and the Reviewer we identified an additional 5 websites and portals. In the case of the Government of Jamaica's Open Data Portal - <https://data.gov.jm/> there are consolidated files (defined in the Guidelines as a "set of files") that are provided. These files however are sourced from the Ministry of Finance's website but are useful to the extent that some persons will peruse the open data portal but not the Ministry of Finances' site where the public perception that dominates is that it is intimidating. Here is a sample of the The portal was started in 2015 and launched for public viewing and usage in 2016. It's goal is to provide visualisation and infographic support for data to simplify it for users and to use .cvs files for ease of manipulation but the site has NOT been updated with the 2018/19 data. <https://data.gov.jm/dataset/budget>.

Government Reviewer

Opinion: Agree

Comments: I agree with the response. In addition to the Ministry of Finance's website Consolidated files that contain revenue and expenditure information for the current years in consistent formats are available on the Bank of Jamaica's website at: http://boj.org.jm/bank/National_Summary_Data_Page.php

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:

<http://www.mof.gov.jm/budgets/estimates-of-revenue-expenditure.html>

Comment:

On the open data portal, budget information is not up to date. The Ministry of Finance is the one who is responsible for uploaded budget information on the portal. However, the budget information is up to date on the Ministry's website and is available for download for multiple years dating back to 2005.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response.

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:

b. No

Source:

<https://data.gov.jm/dataset/budget> and <http://www.mof.gov.jm>

Comment:

Usually a search bar is used to locate information. On the Portal it does not give graphics but as it relates to accessing the information. The Ministry's website has tabs which do make it easier but sometimes what you want is not visible, you have to get information from the ministry as to how to source documents and what they mean.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

1. <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/166-financial-administration-and-audit-faa-act.html>

2. <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/170-public-bodies-management-and-accountability-act-2011.html> and <http://moj.gov.jm/laws/public-bodies-management-and-accountability-act>

Comment:

The Public Bodies Management and Accountability and the Financial Administration and Auditing Act. The Financial Administration and Auditing Act devotes a section to fiscal transparency: section 48E page 42 of the document. Please note that the pages may not be numbered. There were, however, no specific provisions for participation.

Peer Reviewer

Opinion: Agree

Comments: In addition to those above: <https://moj.gov.jm/sites/default/files/laws/Executive%20Agencies%20Act.pdf> There are 12 public companies in Jamaica known as Executive Agencies. They differ from public bodies that are administered by the above-mentioned Public Bodies Management and Accountability Act in that they are predominantly self-financing. Nonetheless, Section 14 and 15 of the Executive Agencies Act speaks to the Accounts and Auditing requirements for which the Chief Executive Officer is responsible.

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:

1. <https://moj.gov.jm/sites/default/files/laws/The%20Access%20to%20Information%20Act.pdf>

2. <http://www.micaf.gov.jm/sites/default/files/Access%20to%20Information%20Act.pdf>

Comment:

The Access to Information Act was passed in June, 2002. It gives citizens and other persons a general legal right of access to official government documents which would otherwise be inaccessible. By recognising and upholding this right, the Act aims to reinforce fundamental democratic principles vital to: (i) improved, more transparent government; (ii) greater accountability of government to its people; (iii) increased public influence on and participation in national decision making; and (iv) informed knowledge of the functioning of government. The access to information does not contain specific provisions for budget transparency and/ participation but alluded to the fact that greater access to information will result in the two.

Peer Reviewer

Opinion: Agree

Comments: Additionally: In 2005, the Government created a consultation code of practice that states "Government in issuing this Consultation Code reasserts its commitment to applying the principles of participation, justice, openness and accountability to all aspects of Government business. "It does not carry the force of law but it is said to be "binding on all Government ministries". <https://cabinet.gov.jm/wp-content/uploads/2018/06/Consultation-Code-for-Public-Sector.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:

Estimates of Expenditure 2018/2019, Ministry of Finance and Public Service, For the Financial Year ending March 31, 2019.
(<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>)

Comment:

This can be found on pages 3-5 of the document. The document gives a break down of each line of Ministry and the amount allotted to each department and agency. The document classifies expenditure into two categories: capital expenditure and recurrent expenditure. Pages 3-5 reflect Recurrent Expenditure and present expenditures that classified by administrative unit. For the Capital Expenditure it gives an total figure for each line of Ministry (pages 6-7).

NOTE: Page references refer to PDF pages since pages are not numbered on document all the way through.

Peer Reviewer

Opinion: Agree

Comments: <https://mof.gov.jm/documents/documents-publications/document-centre/file/1642-public-sector-consolidated-estimates-of-expenditure-2018-2019.html> The Public Sector Consolidated Estimates of Expenditure also presents budget information in a ready to use, friendly summary of allocations by administrative unit.

Government Reviewer

Opinion: Agree

Comments: The Estimates of Expenditure provides details for the central government ministries, departments and agencies and budget-funded public bodies;

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:

Estimates of Expenditure 2018/2019, Ministry of Finance and Public Service, For the Financial Year ending March 31, 2019.

(<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

The Fiscal Policy Paper (supporting document), presents expenditure by functional classification on page 77. (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>). The total expenditure on page 77 also corresponds to the total expenditure on page 7 (PDF page) of the Estimates of Expenditure.

The Estimates of Expenditure shows unconsolidated functional expenditure categories under each "Head" (ex. pages 40- 41 gives a breakdown of expenditures of the Office of the Prime Minister classified by function), rather than consolidated like the FPP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Estimates of Expenditure provides details for the central government ministries, departments and agencies and budget-funded public bodies by functional classification; The Fiscal Policy Paper presents the budget by functional classification

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:

The Fiscal Policy Paper (supporting document) - page 77 presents expenditure by functional classification in line with COFOG standards. (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Estimates of Expenditure 2018/2019, Ministry of Finance and Public Service, For the Financial Year ending March 31, 2019. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

Page 77 of the FPP shows consolidated functional expenditures.
Pages 352-390 of the Estimates of Expenditure (ex. Ministry of National Security).

Based on the COFOG the functional classification presented in the FPP and the estimates of expenditure is in fact in line with international standards.

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:

Estimates of Expenditure 2018/2019, Ministry of Finance and Public Service, For the Financial Year ending March 31, 2019. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

On page 106 it looks at Ministry of Tourism, under the functional classification it gives a further breakdown for economic affairs called analysis of expenditure. This section provides information on compensation to employees, awards and social assistance etc. This is done for all the functions as well as for the different line of Ministries. In addition to that, the FPP also presented expenditures by economic classification-see pages 65 and 76 (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

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:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

The FPP presents expenditures by economic classification on pages 65 and 76 (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Estimates of Expenditure 2018/2019, Ministry of Finance and Public Service, For the Financial Year ending March 31, 2019. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

Based on GFS classifications (<https://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>) page 4, the EBP and FPP are not compatible with international standards.

Peer Reviewer

Opinion: Agree

Comments: The Ministry's report was assessed against the IMF's classification categories and the Reviewer agrees with the Consultant that there is not sufficient compatibility to select Option A

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The GOJ utilizes an integrated budget and accounting classification which is in harmony with the IMF Government Financial Statistics

Manual (GFSM), 2014 and International Public Sector Accounting Standards (IPSAS). The GOJ Chart of Accounts document/manual can be found at <https://mof.gov.jm/document-centre/file/1894-goj-coa-manual-2018>;

IBP Comment

Each of the examples (p 65 and 76 of the Fiscal Policy Paper) has components of the GFS standard, but neither contains all the required components. Therefore, this remains a B. While the Government of Jamaica maintains a "GOJ Chart of Accounts" accounting classification guideline, which may align with the GFS standard of the IMF, the standard is not utilized in the EBP budget documents that display overall expenses in an economic classification format.

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:

Estimates of Expenditure 2018/2019, Ministry of Finance and Public Service, For the Financial Year ending March 31, 2019. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

For each line of Ministry, the document gives a description of all programs for the budget year (see pages 42-83 as reference). Additionally, the FPP also gives a breakdown of projects for each line of ministry for the budget year (see page 103-124)(<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

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:

Estimates of Expenditure 2018/2019, Ministry of Finance and Public Service, For the Financial Year ending March 31, 2019. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Fiscal Policy Paper (FPP)

(<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>)

Comment:

Administrative:

Pages 3-5 of the Estimates of Expenditure.

Functional:

Page 77 of the FPP shows consolidated functional multiyear projections

The Estimates of Expenditure shows disaggregated functional expenditures by "Head" (ex. pp. 13-15)

Economic:

Pages 65 and 76 of the FPP show economic multiyear projections.

The Estimates of Expenditure shows disaggregated economic expenditures by "Head" (ex. pp. 13-15)

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

Functional classification

Economic classification

Source:

Estimates of Expenditure 2018/2019, Ministry of Finance and Public Service, For the Financial Year ending March 31, 2019. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Fiscal Policy Paper (FPP)

(<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>)

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:

Estimates of Expenditure 2018/2019, Ministry of Finance and Public Service, For the Financial Year ending March 31, 2019.
(<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Fiscal Policy Paper (FPP)

(<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>)

Comment:

The expenditure estimates are presented for a multi-period (2018/19-2021/22) by each line ministry.

For example, on page 46 of the document it presents estimates for the CHASE program for 2018/2019-2021/22. This is done for the individual programs under each line of ministry.

In addition see pages 65, 76, and 115-124 of the FPP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response. The Estimates of Expenditure presents three years forward expenditure estimates for each line ministry, department and agency at programme, sub programme and activity levels. This level of detail is not presented in the Fiscal Policy Paper.

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:

d. No, individual sources of tax revenue are not presented.

Source:

Fiscal Policy Paper FY 2018/19, Ministry of Finance and Public Service (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

This can be found on page 65 of the document. However, on page 44 it gives a details of revenue but its for the FY 2017/18. This gives individual sources of tax revenue. There is no "other" or "miscellaneous" revenue, all sources of tax are listed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I disagree with the response. The Central Government revenue information is contained in REVENUE ESTIMATES 2018/2019, For the Financial Year Ending 31st March 2019, As Presented to the House of Representatives 15th day of February, 2018. The Fiscal Policy Paper carries only a summary of the revenue estimates as is done for the expenditure estimates. Source: <https://mof.gov.jm/budgets/revenue-estimates/file/1641-revenue-estimates-financial-estimates-2018-2019.html> NOTE: This excludes revenue collections of the local authorities which is not consolidated with the Central Government.

IBP Comment

Since the "Revenue Estimates" document was published "late" (on April 11, 2018 after the proposed budget was presented to parliament) the "Revenue Estimates" document cannot be considered as an EBP document for the by the Survey. Thus, any information it contains will not be used to answer Survey questions. As such, the Government's proposed evidence cannot be considered.

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:

d. No, individual sources of non-tax revenue are not presented.

Source:

Fiscal Policy Paper 2018/19, Ministry of Finance and Pubic Service (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

Sources for individual non-tax revenue is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I disagree with the response. The information is contained in REVENUE ESTIMATES 2018/2019, For the Financial Year Ending 31st March 2019, As Presented to the House of Representatives 15th day of February, 2018. The Fiscal Policy Paper carries only a summary of the revenue estimates as is done for the expenditure estimates. Source: <https://mof.gov.jm/budgets/revenue-estimates/file/1641-revenue-estimates-financial-estimates-2018-2019.html> NOTE: This excludes revenue collections of the local authorities which is not consolidated with the Central Government.

IBP Comment

Since the "Revenue Estimates" document was published "late" (on April 11, 2018 after the proposed budget was presented to parliament) the "Revenue Estimates" document cannot be considered as an EBP document for the Survey. Thus, any information it contains will not be used to answer Survey questions. As such, the Government's proposed evidence cannot be considered.

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:

Fiscal Policy Paper 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

For revenue estimates for both tax and non tax revenue are presented for a multi-year period. See page 65

Peer Reviewer

Opinion: Agree

Comments: Link is functional and both the tax and non tax revenue are available on Page 65

Government Reviewer

Opinion: Agree

Comments: Summary revenue information for the Budget Year along with three forward years are presented in Table 3L: CENTRAL GOVERNMENT SUMMARY ACCOUNTS on page 65 of the Fiscal Policy Paper referenced by the Researcher.

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:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

Fiscal Policy Paper 2018/19, Ministry of Finance and Public Service, Page 65 (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal->

policy-paper-2018-19.html).

Comment:

Individual sources of revenue are not presented. see page 65.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response. The information exists but has not been published. Publication of three years forward revenue estimates will commence in FY 2020/21.

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:

Medium-Term Debt Management Strategy FY 2018/19- 2020/21, Ministry of Finance and Public Services, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1650-medium-term-debt-management-strategy-2018-19-2020-21.html>).

Comment:

On pages 15-19 it looks at central government's debt burden at the end of 2017/2018. The document, however, presents government borrowing and debt for the period of April-December not the entire budget year. On pages 36-37 looks at the annual borrowing plan for the budget year which would be considered the amount of new borrowing required for the budget year.

In the FPP document on page 65 presents all the estimates related to government borrowing and debt (interest, loan receipts (domestic and external) and debt outstanding at the end of the year). Additionally, on page 10 of the Fiscal Policy Paper, Table 1A projects the total debt burden for 2018/19. (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

In the opening budget speech on page 28 it speaks to new borrowings required during the fiscal year. (<http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html>).

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: I agree with the response.

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:

1. Medium-term Debt Strategy Management (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1650-medium-term-debt-management-strategy-2018-19-2020-21.html>).
2. FPP(<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).
3. Budget Speech (<http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html>).

Comment:

Peer Reviewer

Opinion: Agree

Comments: 1 Medium-term Debt Strategy Management 2 Fiscal Policy Paper in particular 5, 6, 10-13, 51-57, 69-70, 74-79, 103, 130 3 Budget speech in particular pages 22, 28

Government Reviewer

Opinion: Agree

Comments: I agree with the response. However it must be noted that the net new borrowing requirement in the budget year is derived from Loan Receipts and Amortization which is reflected in the Fiscal Policy Paper 2018/2019; Table 3L: CENTRAL GOVERNMENT SUMMARY ACCOUNTS (JM\$), Page 65.

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:

c. Yes, information is presented, but it excludes some core elements.

Source:

Medium-Term Debt Management Strategy FY 2018/19- 2020/21, Ministry of Finance and Public Services, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1650-medium-term-debt-management-strategy-2018-19-2020-21.html>).

Fiscal Policy Paper (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>)

Comment:

On page 15 of the debt document it presents information on whether the debt is domestic or external (also see pages 36-37 for the debt management strategy document). On pages-55 57 of the FPP it also classified the debt as domestic and external. Also on page 10 of the Fiscal Policy Paper it provides a breakdown for external and internal debt projected for 2018/19.

In addition, information on interest rate is presented on pages 31 and 130 of the Fiscal Policy Paper and on page 16 (numbered in the document, the PDF has different numbering) of the Medium Term Debt Management Strategy. Finally, information on the debt maturity is presented on pages 19, 20 and 29 of the Medium Term Debt Management Strategy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Comments: The Medium-Term Debt Management Strategy FY 2018/19- 2020/21 presents information beyond the core elements of debt including: interest rates on the debt; maturity profile of the debt; and domestic or external debt currency of debt profile of creditors risk associated with debt

IBP Comment

While there is considerable discussion and figuring of interest rates on government debt in the MTMS document, such information pertains to 2017 and not to the 2018-2019 budget year (see pages 12 and 20). Table 2 on page 12 (as referenced by the Government in Q14b) refers to 2017 actuals and 2020 projections, but not 2018-2019 estimates. Table 10 on page 32 shows lending interest rate projections for March 2021, but this is too far forward in time to qualify for this question, which pertains to budget year 2018-2019. It may also be noted that on Table 4 on page 24, there is shown estimated interest rates on government lending for the budget year. However, these rates do not qualify because the question is interested in government borrowing, not lending.

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:

Whether the debt is domestic or external

Source:

Medium-Term Debt Management Strategy FY 2018/19- 2020/21, Ministry of Finance and Public Services, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1650-medium-term-debt-management-strategy-2018-19-2020-21.html>).

Fiscal Policy Paper (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>)

Comment:

Even though there is information on interest rates on the debt and on the maturity profile of the debt, it is not considered as core elements because the information does not cover the sufficient time period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Information beyond the core elements

Comments: I disagree with the response and comments. The following are presented in the Medium-Term Debt Management Strategy FY 2018/19-2020/21: Interest Rate of the Debt - the weighted average annual interest rate on the gross debt - Paragraph 4.3, Page 20 Maturity Profile of the Debt - Figure 11, Page 20; Currency of debt -Figure 5, Page 14; Profile of creditors - Section III, Profile of Jamaica's Debt Stock, Page 7; Risk associated with debt - Section IV, Page 25;

IBP Comment

Please refer to IBP Comment in Q14.

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:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

Fiscal Policy Paper 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>). See pages 18 and 31

Comment:

On page 18, it gives a Summary of Economic Performance table which provides the core information (except for interest rates) as well as additional relevant information. On page 31, the table provides a medium-term Macroeconomic profile which list macroeconomic variables. Note, however, for this table there are no projections for interest rates for the budget year. In addition see pages 3-12 of the opening budget speech- paragraph 4 on page 3 talks about real GDP growth, on page 7 paragraph two gives information on inflation rate, page 9 paragraph one talks about exchange rates etc. (<http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html>). The Medium-Term Debt Management Strategy also gives a macroeconomic profile, see pages 23-24 (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1650-medium-term-debt-management-strategy-2018-19-2020-21.html>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Fiscal Policy Paper (FPP) 2018/19, provides the macroeconomic forecasts upon which the budget projections are based, in addition to a medium term economic outlook. The Macroeconomic outlook which is presented in Part 2 of the FPP (Macroeconomic Framework) includes projections for the nominal GDP level, real and nominal GDP growth, inflation rate as well as forecasts for other macroeconomic variables. Interest rate is not presented as this is market sensitive.

IBP Comment

This is a B answer because, while there is a missing core element (interest rate), which the government points out is missing, there is still some information beyond the core elements that stands in for that core element and thus preserving a B answer. See the guidelines to this question for detail.

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

Information beyond the core elements (please specify)

Source:

Fiscal Policy Paper 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>). See pages 18 and 31

Comment:

The tables also gives informtaion on Exchange rate, Nominal GDP growth, Current account balance, Net International Reserves

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:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

Fiscal Policy Paper 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

The EBP or supporting documents does not provide a sensitivity analysis. However, on pages 125-137 of the FPP we have what is called the fiscal risk statements which looks at sensitivity of budget outcomes to changes in macro economic assumptions and other factors. This is not technically considered to be a sensitivity analysis but is somewhat similar.

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:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

Opening Budget Speech 2018/19, Ministry of Finance and Public Service, (<https://mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html>).

Comment:

On page 24 of the budget speech it is mentioned that the PATH programme will be getting special attention for the fiscal year (\$13 billion more allocated to PATH - see page 22). In addition, on page 23 of the budget speech it is mentioned that national security will be a priority and new projects this fiscal year include the construction of new facilities for the Jamaica Defense Force and the Jamaica Constabulary Force.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: the budget proposal should present sufficient detail about new policies and their budgetary impact

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:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

Fiscal Policy Paper 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

In the budget speech document on page 28 the Minister of Finance stated that there are no new taxes to be introduced. Hence, there was no new policies as it relates to revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I agree that there were no revenue measures in BY 2018/19 and therefore no new policy proposals were presented for that year. However as a general rule, all new policy proposals which affect revenues are tabled in parliament, along with a narrative discussion. The new proposals are usually presented as a separate document during the budget presentation of the Minister to indicate to the country how the expenditure budget would be financed. The documents can be found on the Ministry of Finance’s website website at <http://www.mof.gov.jm/budgets/revenue-measures.html>. Please see document relating to BY-2 on the website as follows: <http://www.mof.gov.jm/budgets/revenue-measures/file/1401-revenue-measures-for-financial-year-2017-2018.html>

IBP Comment

While there may be policies introduced in the “Revenue Measures” document referenced by the Government Reviewer that affect the 18/19 budget year, that documents cannot be used to answer EBP questions since it was published far prior to the publication window for 18/19 EBP documents. The “Revenue Measures” document was published in March 2017 according to its webpage: <https://mof.gov.jm/budgets/revenue-measures/file/1402-revenue-measures-for-financial-year-2017-2018.html>. As per the methodology, and since the document is not available, the response should be D.

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:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Fiscal Policy Paper

(<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>)

Comment:

The EBP presents all three classifications for the fiscal year 2017/18 preceding the BY 2018/19. In addition, the FPP presents consolidated functional and economic classification for preceding years.

Administrative:

Pages 3-5 of the Estimates of Expenditure.

Functional:

Page 77 of the FPP shows consolidated functional expenditure for 2017/2018.

The Estimates of Expenditure shows disaggregated functional expenditures by "Head" (ex. pp. 42 - activity 0701) for 2017/2018.

Economic:

Page 76 of the FPP show economic expenditure for 2017/2018.

The Estimates of Expenditure shows disaggregated economic expenditures by "Head" (ex. pp. 40-41) for 2017/2018.

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 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-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:

Fiscal Policy Paper 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Estimates of Expenditure 2018/2019, Ministry of Finance and Public Service, For the Financial Year ending March 31, 2019. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

In the FPP, Individual Programs for each line of ministry presents expenditures for the year preceding the BY. See page 115-124.

Also, for each line of Ministry, the Estimates of Expenditure document presents programs (see pages 42-83 as reference) for prior years.

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:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>), page 3.

It shows Approved Estimates and also Revised Estimates for 2017-2018 for its line ministry expenditures.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In both the Estimates of Expenditure, As Presented and the Estimates of Expenditure, As Passed, expenditure estimates for BY-1 are reflected as Revised Estimates and are shown alongside the Original Approved Enacted Estimates.

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:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Fiscal Policy Paper 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

The EBP presents all three classifications for for the fiscal years 2016/17 and 2017/18 preceding the BY 2018/19. In addition, the FPP presents consolidated functional and economic classification for preceding years.

Administrative:

Pages 3-5 of the Estimates of Expenditure.

Functional:

Page 77 of the FPP shows consolidated functional expenditure for 2016/2017.

The Estimates of Expenditure shows disaggregated functional expenditures by "Head" (ex. pp. 42 - activity 0701) for 2016/2017.

Economic:

Page 76 of the FPP show economic expenditure for 2016/2017.

The Estimates of Expenditure shows disaggregated economic expenditures by "Head" (ex. pp. 40-41) for 2016/2017.

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:

Administrative classification

Economic classification

Functional classification

Source:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Fiscal Policy Paper 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

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:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

The Estimates of Expenditure document presents individual programs for BY 2016-2017 (BY-2) for each line ministry. See page 43 for example.

Peer Reviewer

Opinion: Agree

Comments: The source and comments support the answer chosen

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:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Fiscal Policy Paper 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

For BY-2 in the Estimates of Expenditure it says Provisional expenditures for 2016/17 which is the actual expenditures, see page 43 for example. In addition to that, the FPP presents actual expenditures for both BY-2 and BY-3 see page 65.

Peer Reviewer

Opinion: Agree
Comments: The source and comments support the answer chosen

Government Reviewer

Opinion: Agree
Comments: Budget data on actual outcomes for BY-2 is given in the aggregate in the Fiscal Policy Paper 2018 in Table 3L: CENTRAL GOVERNMENT SUMMARY ACCOUNTS (JMS)Page 65 . The Estimates of Expenditure FY 2018/19, do not reflect actual out- turn for the financial year but provides the revised estimates of the BY-2 as 'provisional' out-turn.

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:

Fiscal Policy Paper FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

Revenue estimates are presented by category for BY-1, see page 65 of the FPP.

Peer Reviewer

Opinion: Agree

Comments: Note: The link above has an extra 'L' making it unreachable. The correct link is: <https://mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>

Government Reviewer

Opinion: Agree

Comments: I agree with the response. The Revenue details for BY-1 are contained in the REVENUE ESTIMATES 2018/2019 for the Financial Year Ending 31st March 2019, As Presented to the House of Representatives, 15th day of February, 2018 Source <https://mof.gov.jm/budgets/revenue-estimates/file/1641-revenue-estimates-financial-estimates-2018-2019.html>

IBP Comment

The "Revenue Estimates" document referenced by the Government Reviewer cannot be considered in the Survey as an EBP document because it was published on April 11, 2018, which is after the budget was presented to parliament. This scores an A nonetheless because the information is still found in the Fiscal Policy Paper on page 65, as referenced by the Researcher.

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:

c. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

Source:

Fiscal Policy Paper FY 2018/2019, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

See page 44 of the FPP. The table highlights sources of revenue for the FY 2017/2018. The individual sources that are presented are only for Tax revenue and they account for approximately 90% of total revenue. However, since the individual sources of tax revenue only go through December of

FY2017/18, we cannot say they count for more than two thirds of all revenues. Hence, the answer is c.

Peer Reviewer

Opinion: Agree

Comments: The source and comments support the answer chosen

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Comments: I disagree with the response. Individual sources of revenue for the year preceding the budget year (BY-1) are found in the REVENUE ESTIMATES 2018/2019, For the Financial Year Ending 31st March 2019, As Presented to the House of Representatives 15th day of February, 2018

Source: <https://mof.gov.jm/budgets/revenue-estimates/file/1641-revenue-estimates-financial-estimates-2018-2019.html>

IBP Comment

The "Revenue Estimates" document referenced by the Government Reviewer cannot be considered in the Survey as an EBP document because it was published on April 11, 2018, which is after the budget was presented to parliament.

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:

b. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

Source:

Fiscal Policy Paper FY 2018/19, Page 44, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

The figures are not yet audited, hence they do not reflect actual revenue collection but original estimates.

Peer Reviewer

Opinion: Agree

Comments: None of the six budget documents provide such.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: STATEMENT I, REVENUE AND LOAN RECEIPTS of the REVENUE ESTIMATES 2018/2019 For the Financial Year Ending 31st March 2019 shows that BY-1 been updated to reflect actual revenue collections up to December 2017. The

IBP Comment

The "Revenue Estimates" document referenced by the Government Reviewer cannot be considered in the Survey as an EBP document because it was published on April 11, 2018, which is after the budget was presented to parliament.

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:

Fiscal Policy Paper FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>)

Comment:

See page 65 of the FPP.

Peer Reviewer

Opinion: Agree

Comments: The source and comments support the answer chosen

Government Reviewer

Opinion: Agree

Comments: I agree the Fiscal Policy paper carries the revenue categories for 3 years prior to the budget year.

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:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

Fiscal Policy Paper FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

See page 44. Provisional represents actual for 2016/17 and Budget represents estimates for 2017/18 BY. Since the individual sources of tax revenue only go through December of FY16/17 and December of FY2017/18, we cannot say that the figures account for more than two thirds of all revenues. Hence the answer is c.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response. While the 2018-19 Fiscal Policy Paper provides information only for the period April to December of FY 2016/2017, the actual information for BY-2 and prior years exist in annual reports which are published on the ministry's website. Please see details of actual revenue information for financial years: 2016/17; 2015/16 and 2014/15 as follows: 1. <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1438-central-government-operations-table-march-2017.html>; 2. <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1438-central-government-operations-table-march-2016.html>; 3. <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1438-central-government-operations-table-march-2015.html> Tables reflecting individual sources of revenue for three forward years and at least 2 historical years will be published as part of the EBP in the Revenue Estimates, commencing in FY 2020/21.

IBP Comment

The documents referenced by the Government Reviewer cannot be considered because, according to their webpages, they were published in 2017, which is too early to be considered part of the EBP package. Furthermore, the score is downgraded from C to D because individual sources of revenue for BY-2 are only shown for April through December, not the full budget year. The "two-thirds" stipulation does not apply to portions of time in the year, but rather to portions of amount of the overall budget for the full year amount. The score of D is also in ensuring consistent assessment with other countries.

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:

Fiscal Policy Paper FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

See page 65.

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:

b. Yes, the core information is presented for government debt.

Source:

Fiscal Policy Paper FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

On page 65 of the FPP, it gives the total debt outstanding at the end of BY-1, interest payments on debt and whether the debt is domestic or external. In addition to that, on page 7 of the Medium-Term Debt Management strategy, it looks at the composition of public debt stock for 2017 (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1650-medium-term-debt-management-strategy-2018-19-2020->

21.html).

Also on page 10 of the Fiscal Policy Paper, information is provided a breakdown on external/ and internal debt for 2017/18. In addition, information on interest rate is presented on pages 31 and 130 of the Fiscal Policy Paper and on page 16 of the Medium Term Debt Management Strategy, and the information on the debt maturity on pages 19, 20 and 29 of the Medium Term Debt Management Strategy. In spite of this information on interest rate and debt maturity cannot be considered as part of the core components because the data don't cover the sufficient time period.

Peer Reviewer

Opinion: Agree

Comments: It is a fair assessment. Not all the core components are available for e.g. the debt maturity and the specificities for projected interest rates.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for government debt.

Comments: I disagree with the response. Further the Researcher has not mentioned the Medium-Term Debt Management Strategy 2018/19 – 2020/21 which presents information beyond the core elements of debt for BY-1 including: interest rates on the debt; maturity profile of the debt; and domestic or external debt currency of debt profile of creditors risk associated with debt

IBP Comment

As per the methodology, the response is changed from C to B as there is only one core element missing (details about maturity) but there is additional information. Please see page 8 of the Medium Term Debt Management Strategy which shows the composition of the total public debt.

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:

Fiscal Policy Paper FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

On page 65 of the Fiscal Policy Paper, there is no information on the total debt figures, information is only presented on loan receipts. However, on page 10 of the Fiscal Policy Paper, information is presented on the total debt, but they are estimated for 2016/17 and actual only for 2015/16.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: I disagree with response and the comment. The most recent year presented for which the debt figures reflect actual outcomes is FY 2016/17. This information is found in: 1. The 2018/2019 Fiscal Policy Paper; Actual debt out-turn for 2016/2017; Page 55 - Table 3G Central Government Summary Accounts 2017/2017; Page 56- Table 3H - Total Public Debt Stock at March 2017 (end FY 2016/17); 2. The Medium-Term Debt Management Strategy 2018/19 – 2020/21, Page 7 - Table 1: Composition of Public Debt Stock at end March 2017 (end FY 2016/17);

IBP Comment

Based on the evidence provided in the FPP, page 56 Table 3H, the response has been adjusted from B to A.

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:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

Fiscal Policy Papers, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

On page 73 of the FPP looks at public bodies which are entities outside central government.

On page 272 of the Estimates of Expenditure, presents assistance to public bodies (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

A more detailed document exists but is not considered as part of the supporting documents as it was published late. The name of the document is Jamaica Public Public Bodies Estimates of Revenue and Expenditure for the year ending March 2019 (<http://www.mof.gov.jm/budgets/estimates-of-revenue-expenditure/file/1710-estimates-of-revenue-and-expenditure-for-the-year-ending-march-2019.html>).

Peer Reviewer

Opinion: Agree

Comments: A minimal amount of info is provided in the first two documents referenced. A more significant amount of information is provided in the Jamaica Public Public Bodies Estimates of Revenue and Expenditure but as the Consultant pointed out, due to late publication online, it does not form a part of this Survey.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all extra-budgetary funds.

Comments: I disagree with the response and comment of the Researcher. For the purpose of this exercise my response is based on the OBS' definition of extra-budgetary funds which is"budgetary activities that are not included in the central government's budget". The Jamaica Public Public Bodies Estimates of Revenue and Expenditure for the year ending March 2019 as referenced by the Researcher is one of the supporting documents of the EBP and is presented to parliament at the tabling of the Estimates of Expenditure for the Central Government. This document provides information on all 'extra-budgetary' funds, it is publicly available and comprehensive. Further more expenditure from these 'extra-budgetary' funds are consolidated with the central government's expenditure in the Public Sector Consolidated Estimates of Expenditure 2018-2019, another of the supporting documents presented as part of the EBP.

IBP Comment

The Jamaica Public Bodies Estimates of Revenue and Expenditure was published late, per the OBS methodology. Therefore, that document cannot be used to answer this question. To ensure consistency with other countries, response C is confirmed.

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:

Estimates of Expenditure 2018/19, Ministry on Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

The central government finances are not presented on a consolidated basis. It however, gives a list of the public bodies that are a part of the portfolio of each Ministry, for example see page 675 of the estimates of expenditure document. Other unconsolidated information by line ministry is also available (see p. 272).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: I disagree with both the response and the comments. The consolidated Government Estimates for the BY is reflected in the 2018/2019 Public Sector Consolidated Estimates of Expenditure and the Estimates of Expenditure 2018/2019(Pages 6-9), As Presented to the House of Representatives on 15th February 2018. This is a supporting document to the EBP. The Public Sector Consolidated Estimates of Expenditure consolidates Central Government expenditures with the extra -budgetary funds of the Self-Financed Public Bodies.

Researcher Response

After reviewing the public sector consolidated estimates of expenditure, i still do not see where extra-budgetary funds are accounted for.

IBP Comment

Response is changed to A based on the Information presented in the Consolidated Estimates of Expenditure.

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:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Source:

Estimates of Expenditure FY 2018/2019, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Fiscal Policy Papers, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

Estimates for intergovernmental transfers are not presented. Only Transfers to Public Bodies, this can be found on page 73 of the FPP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Comments: I disagree with the response. Estimates of intergovernmental transfers from the Central Government to the local government authorities along with the narrative explaining purpose, are clearly identified in the Estimates of Expenditure, Page 72000-6, Head 72000 - Ministry of Local Government and Community Development, Sub Programme 20 - Support to Local Authorities.

IBP Comment

The evidence provided by the government shows an aggregate number of intergovernmental transfers through the Ministry of Local Government and Community Development, but not a disaggregation by lower levels.

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:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Estimates of Expenditures FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

The EBP or any supporting documents does not present alternative display of expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

None of the above

Source:

Estimates of Expenditures FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

Estimates of Expenditures FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

There are no transfer from the Government of Jamaica (GOJ) to public corporations. What the GOJ does is to issue loans to these corporations, so what is presented in the EBP are the loans issued to these corporations. This information was obtained Mr. Terron Francis (Acting Chief Economist in the Fiscal Policy Management branch) from the Ministry of Finance.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Comments: The Reviewer sourced from the Ministry of Finance's website a list of all public bodies, that identifies 149 Public Bodies of which 47 entities are fully financed from the Consolidated Fund, 39 entities are partially financed and 63 are fully self-financed. It does not however provide information on how much support is provided and by what means. However, Page 272 of the Estimates of Expenditures <https://mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html> does outline under the GOJ's budget for the Ministry of Finance, a Programme 010 "Assistance to Public Sector and Other Bodies" with the description "This programme supports the provision of subsidies/grants to public sector entities in need of support from the Consolidated Fund. The details show that there was a significant drop in support provided. Moving from 8 companies getting support in 2017-18 to only 1 receiving JMD\$400 Million for the period of assessment. However the Reviewer is not in a position to say definitively whether ALL (option B) or SOME (option C) are presented.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Comments: I disagree with both response and comments. Transfers to government owned/state owned corporations are presented along with narrative in the Estimates of Expenditure. This is one example of a transfer to a state-owned corporation as reflected in the 2018/19 Estimates of Expenditure on Page 56000-14 Head 56000 - Ministry of Science, Energy and Technology: Programme 704- Energy Policy; Sub Programme 01- General Administration; Activity 2618 - Payments to Petroleum Corporation of Jamaica (PCJ) from SCT on Imported Petroleum; Narrative - This activity supports the refund of the \$2 specific Special Consumption Tax on imported petroleum to Petroleum Corporation of Jamaica. All these transfers to SOEs are identified in the 2018/18 Public Sector Consolidated Estimates of Expenditure which can be found at : <https://mof.gov.jm/documents-publications/document-centre/file/1642-public-sector-consolidated-estimates-of-expenditure-2018-2019.html>

IBP Comment

Based on the information presented in the 2018/19 Public Sector Consolidated Estimates of Expenditure, pages 12-15, the response has been adjusted from C to B, because there is no narrative.

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:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

On page 33 of the Fiscal Policy Paper, there is information on subsidised fares to students and the elderly from the Jamaica Urban Transit Corporation. Also on page 108 of the Estimates of Expenditure, it provides information on funds to offset the operating costs of the Devon House heritage site, Milk River Hotel and Spa and Bath Foundation. These information, however, excludes some core elements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: I disagree with the response and with the comment. There are no fiscal activities which take place outside of the budget of the Central Government. Provision is made in the Estimates of Expenditure for all central government expenditures including transfers to the local authorities and subsidies. In the case of the Jamaica Urban Transit Corporation, the public transportation provider, one of the examples cited by the Researcher, the provision for the subsidy of J\$2.5 billion is found on Page 68000 - 14 Head 68000 - Ministry of Transport and Mining, Sub Programme 31 - Public Passenger Transportation, (in FY 2019/20, the subsidy was increased to J\$5.2 billion); Source : <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1641-estimates-of-expenditure-2018-2019.html>

IBP Comment

The response is confirmed as C, based on the details provided by the researcher.

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:

d. No, information related to financial assets is not presented.

Source:

Fiscal Policy Paper, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

On page 28 of the FPP, the table gives details on the composition of the Financial Account of the Balance of Payment for the FY 2017/18. Information on Financial Assets are provided however, it is for the the previous budget year.

On page 292 of the Estimates of Expenditure, it presents the re-purchase of PETROJAM shares.

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:

d. No, information related to nonfinancial assets is not presented.

Source:

Fiscal Policy Paper, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

According to Mr Terron Francis, information on financial and non-financial assets are presented in a Balance Sheet, however, the Government of Jamaica does not produce a balance sheet.

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:

d. No, estimates of expenditure arrears are not presented.

Source:

Fiscal Policy Paper, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

There is some discussion on arrears on pages 53 and 133 of the Fiscal Policy Paper and also on page 630 of the Estimates of Expenditure there is mention of \$100m for National Health Fund arrears.

Peer Reviewer
Opinion: Agree

Comments: Some such info is presented but significantly minimal...not enough to warrant Option C which says "some but not all"

Government Reviewer
Opinion: Agree

Comments: I agree with the response.

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:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

Fiscal Policy Paper, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

See pages 132-133 of the FPP. It gives a statement of purpose for each contingent liability. Also see Table 2 on page 12 of the Medium Term Debt Strategy for some targets for guaranteed loans.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: I disagree with the response as the core contingent liabilities related to the GOJ operations in FY 2018/2019 have been identified in the FY 2018/2019 Fiscal Policy Paper, Pages 131-133; and in the Medium Term Debt Strategy FY 2018/19-2021/22, Government Guaranteed Loans on Pages 21-22. In the case of Government Guaranteed Loans, the Public Debt Management and Accountability Act limits the GGL-to-GDP to 8.0 percent, 5.0 percent and 3.0 percent for end-FY 2016/17, end-FY 2021/22 and end-FY 2026/27, respectively. In some cases the contingent liabilities cannot be quantified but they have all been identified and described.

IBP Comment

Based on the methodology and to ensure consistency across countries, response C is correct. There is no evidence of the new contingent liabilities of the FY and the total amount at the end of the BY. There is information on government guarantee loans in the Medium Term Debt Strategy, but it refers to December 2017.

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:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

On page 341-349, it presents information on pensions. This however lacks the core information.

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:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Source:

Fiscal Policy Paper, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

The EBP or supporting documents does not present estimates for sources of donor assistance . However, the Ministry of Finance and Public Services produces a revenue estimates document (<http://www.mof.gov.jm/budgets/revenue-estimates/file/1641-revenue-estimates-financial-estimates-2018-2019.html>) that we did not consider here because it was published late. However, this document contains some information on donor assistance (e.g., grants from the European Union).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Comments: I disagree with both the response and the comments of the Researcher. The estimates of the sources of donor assistance can be found in the Estimates of Expenditure in the Capital Estimates of each Head of Estimates. The source of funding for each public investment project is shown (External [loan, grant] & GOJ) and the purpose for the funds explained in the document. Funding source is not currently shown for recurrent expenditures as these are predominantly funded by GOJ tax revenue. The Fiscal Policy Paper Appendix VI, Page 103 gives a summary of the source of financing for the Public Sector Investment Programme, including donor funds. Further, the REVENUE ESTIMATES 2018/2019 For the Financial Year Ending 31st March 2019 (published on April 11, 2018) which is a supporting budget documentation, identifies the estimates of some donor funds for BY 2018/19.

IBP Comment

The response has been revised from C to A based on the level of details provided in the Estimates of Expenditure under the section "Financing Plan" for each Project Summary.

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:

d. No, information related to tax expenditures is not presented.

Source:

Fiscal Policy Paper, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

The EBP or the supporting documents does not presents information on tax expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response but disagree with the comment. The Tax Expenditure Report was published on 18/01/2018 and tabled in Parliament as one of the 7 supporting documents of the EBP. The tax expenditure resport however is not for the budget year 2018/19 but rather cover the period 2014-2016. Source: <https://mof.gov.jm/revenues/tes/file/1628-tax-expenditure-estimates-2018.html>

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:

c. Yes, estimates of some but not all earmarked revenues are presented.

Source:

Opening Budget Speech, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html>).

Comment:

On page 23 of the budget speech there is some discussion on earmarked revenues for infrastructure projects.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response

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:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

For example, in an attempt to improve public safety and citizens security, the Government has identified national security as a strategic priority for the the FY 2018/19. As a result capital expenditure corroborates with the the government's policy goals. See pages 352-390 of the estimates of expenditure.

In addition, the budget speech document (page 23) provides the narrative discussion and highlights this 23.4% increase in the funds allocated to the Ministry of National Security. (<http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html>). On page 11 of the budget speech, it highlights the policies of the government that are linked to the EBP. Despite the fact that some policies and priorities are mentioned, not all of them are mentioned and others that are mentioned does not have a figure attached.

Peer Reviewer

Opinion: Agree

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:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is

presented.

Source:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

See page 352 of the estimates of expenditure. Despite the fact that some policies and priorities are mentioned, not all of them are mentioned and others that are mentioned does not have a figure attached.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Comments: The referenced page 352 speaks to the Vision and Mission of the Ministry of National Security as a preface to presenting its expenditure plans. However this was not a consistent approach. The example provided does not sufficiently support the position that budget documents reveal the link between the budget and the Government's policy goals.

Government Reviewer

Opinion: Agree

IBP Comment

For consistency with other countries, a C response applies.

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:

d. No, nonfinancial data on inputs are not presented.

Source:

Fiscal Policy Paper, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html>).

Comment:

According to Mr. Terron Francis, this information is provided by the different ministries and are not usually prepared prior to the tabling of the budget.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Comments: I disagree with the response and the comment. Non-financial data is presented mainly for public investment projects. See examples of Anticipated Physical Targets for 2018-2019: on Page 26000B-1, Head 26000B -Ministry of National Security; Page 15000B - 20 Head 15000B - Office of the Prime Minister Source:: <https://mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>

IBP Comment

To ensure consistency with other countries, and based on the information available in the Estimates of Expenditure, the response should be D.

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:

d. No, nonfinancial data on results are not presented.

Source:

Opening Budget Speech FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html>).

Comment:

On page 4 of the budget speech, paragraph 2, it reports an increase the number of person to be employed for the year and a decrease in the unemployment rate. However, this information is not up to date. In addition, there is some data on non-financial results on page 69 of the Estimates of Expenditure (<https://mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Peer Reviewer
Opinion: Agree

Comments: It is correct to say non-financial data is provided for SOME programs and functions but it is very sparse.

Government Reviewer
Opinion: Disagree
Suggested Answer:

d. No, nonfinancial data on results are not presented.

Comments: This information is not now being presented in a structured and coordinated way. However with the implementation of Medium Term Results Based Budgeting, future budgets commencing with FY 20120/21, will present nonfinancial data on results (in terms of outputs or outcomes) for the budget year and the medium term.

IBP Comment

The information presented does not show inputs, but targets. Hence, the response is changed from C to D.

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:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Source:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>).

Comment:

In the Estimates for expenditure, every programme has a line that outlines physical targets. For example, on page 67 under the project title Jamaica Integrated Community Development Project, there are physical targets such as Transform 18 inner city communities through the following components: install water mains and lateral to 1,250 households, install 72 street lights and so on.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response. There are some performance targets which can be identified for non-financial data, mainly under the capital projects within some programmes. The government is in the process of implementing results based budgeting and at this stage of the process, performance targets for non-financial information are not presented for all programmes or administrative units.

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:

Estimates of Expenditure FY 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents->

publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html).

Comment:

In the estimates of expenditure, pages 517-526, it outlines the programmes designed to target these particular groups. The Ministry of Labor and Social Security oversee the PATH programme. PATH – the Programme of Advancement Through Health and Education is a conditional cash transfer (CCT) programme funded by the Government of Jamaica and the World Bank with the aim of delivering benefits by way of PATH cash and bursary grants to the most needy and vulnerable in the society. Other line ministries also target the impoverished population.

In addition to that, the budget speech highlights that there was an increase in the allocation to social services (page 11) for the 2018/19 budget. On page 24 it outlines the different activities that the Government of Jamaica undertakes in order to protect vulnerable society (<http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: I disagree with the response. All central government spending on social programmes to benefit the poor along with appropriate narrative are incorporated in the Estimates of Expenditure within the Ministries/ Departments/Agencies which are responsible for their execution. An example of this is the PATH (Programme for Advancement Through Health and Education) which provides conditional cash transfers to targeted beneficiaries, including grants for transportation, examination assistance and lunch to student beneficiaries. The expenditure estimates for PATH are found at : <https://mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>, Page 40000B -10 to Page 40000B,, Project 9487 - Integrated Support to Jamaica Social Protection Strategy and Page 41000-50; Programme 260-Nutrition; Activity 2821 - PATH Beneficiary Assistance

Researcher Response

Upon review, I agree with the government. There are other programmes, outside of PATH that are discussed in the expenditure estimates. Doles from the rehabilitation support, public assistance services and poor relief grants are provided to the registered poor. Expenditure estimates are found at: <http://www.mof.gov.jm/opening-budget-speeches/file/1674-opening-budget-speech-2018-2019.html>; These programmes are found under Programme 325-Social Welfare Services. Rehabilitation Support (includes rehabilitation grants and compassionate grants): page 510, Activity 1127; Poor Relief Services page 511, Activity 0005.

IBP Comment

Based on the government reviewer comment, the response has been adjusted from C to A.

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:

d. No, a timetable is not issued to the public.

Source:

Comment:

This document is known as the budget calendar. It is not issued to the public, however there is a document which states the deadline for submission of each ministries budget, this document is however, for the BY 2016/17. This information was obtained from Mr. Terron Francis of the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Comments: It is not published online but the Budget Calendar can be made available to citizens who request it.

Government Reviewer

Opinion: Agree

Comments: While a detailed timetable is not released to the public, the Budget Calendar is enshrined in the Financial Administration and Audit Act which is a public document. The Act and its Regulations specifies the timeline by which the following key activities are to take place: Fiscal Policy Update to Parliament and issue of Budget Call; Submission of Draft Budgets; Tabling of Fiscal Policy Paper (FPP) and Budget Documents; Review of FPP by the Auditor General and submission of report to parliament; Tabling of the Appropriation Bill; Parliamentary approval of budget; References: Financial Administration and Audit Act, Amendments 2011, 2014, 2015. Source: <https://japarliament.gov.jm/index.php/publications/acts/acts-of-parliament/>

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:

The PBS is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I disagree with both the response and comment of the researcher. The 2018/19 Interim Fiscal Policy Paper presents information on the macroeconomic forecast upon which the budget projections are based. Part 2 of the document covers the Macro Economic Framework and provides information beyond the core elements to include the rate of employment and unemployment; composition of GDP growth; price of oil ; current account; exchange rate; among others.

IBP Comment

Please see IBP comment to PBS-1. As discussed there, the IFPP is not considered a PBS.

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:

The PBS is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Comments: I disagree with the response and comment of the researcher. The 2018/19 Interim Fiscal Policy Paper presents information on the government's expenditure policies and priorities which guide the development of the detailed estimates. This information is presented in Part 3 Fiscal Management Strategy which updates the medium term fiscal profile and the fiscal policy priorities of the government based on the updated medium term macroeconomic profile. The policy priorities and revised medium term fiscal profile are found at Pages 37 - 38 and in Appendix 1 (Tables A4 and A5). Source ://www.mof.gov.jm/budgets/fiscal-policy-papers.html Fiscal Policy Paper 2018-19 (Interim)

IBP Comment

Please see IBP comment to PBS-1.

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:

The PBS is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.

Comments: I disagree with the response and comment of the researcher. The 2018/19 Interim Fiscal Policy Paper updates the government’s medium term revenue policies and priorities and provides guidance for the development of the detailed revenue estimates for the upcoming budget and the medium term. This information is presented in Part 3 Fiscal Management Strategy Pages 37 - 38 and in Appendix 1 (Tables A1 and A2). Source ://www.mof.gov.jm/budgets/fiscal-policy-papers.html Fiscal Policy Paper 2018-19 (Interim)

IBP Comment

Please see IBP comment to PBS-1.

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:
The PBS is not publicly available.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: I disagree with the response and comment of the researcher. The 2018/19 Interim Fiscal Policy Paper presents two of the three estimates related to government borrowing for FY 2019/20: 1. the amount of net new borrowing required during the budget year (derived by subtracting Total Amortization from Total Loan Receipts) - Appendix 1, Page 42; 2. interest payments on the debt for the budget year is found in Appendix 1, Page 42

IBP Comment
Please see IBP comment to PBS-1.

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:
The PBS is not publicly available.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, multi-year expenditure estimates are presented.

Comments: I disagree with the response and comment of the researcher. The 2018/19 Interim Fiscal Policy Paper presents estimates of total expenditures for two years beyond the budget year. Source: Appendix 1, Page 42;

IBP Comment
Please see IBP comment to PBS-1.

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:

The Appropriation Act, 2018, (<https://www.japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>).

Comment:

In the Appropriation Act, expenditures are presented by administrative only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: I disagree with the response and comments of the Researcher. The document which provides the details of the enacted budget - the Estimates of Expenditure 2018-19, As Passed by the House of Representatives 20th day of March 2019, provides expenditure estimates by administrative, economic, and functional classification. The classification displayed in the Estimates of Expenditure is as follows:

Head/Administrative; Function; Sub Function; Programme; Sub Programme; Activity/Project; Economic Classification; Source:

<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1641-estimates-of-expenditure-2018-2019.html>

IBP Comment

The link provided by the government reviewer takes to the Revenue Estimates. The Expenditure Estimates are available here

(<https://mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>). This document was published, as noted on the website, on 13 November 2018, which is later than 3 months after the budget law was approved by Parliament. Hence, the document cannot be considered for this question.

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:

The Appropriation Act, 2018, (<https://www.japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The Estimates of Expenditure 2018-2019 which provides the details of the Appropriation Act 2018 includes Administrative, Economic and Functional expenditure classifications.

IBP Comment

See IBP comment to Q59.

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:

d. No, the Enacted Budget does not present expenditure estimates by program.

Source:

The Appropriation Act, 2018, (<https://www.japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>).

Comment:

No individual programs are presented in the Appropriation Act 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Comments: The Estimates of Expenditure which provides details of the Appropriation Act 2018 and which is to be read in conjunction with the Appropriation Act, presents the estimates for programs accounting for all expenditures. The Chart of Accounts utilized by the Government of Jamaica includes programs in its budget classification hierarchy.

Researcher Response

The Enacted Budget

IBP Comment

As explained in Section 1, the Estimates for Expenditure cannot be considered as part of the EB as they were published after the deadline for the EB - 3 months since the approval of the budget law.

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:

b. No, the Enacted Budget does not present revenue estimates by category.

Source:

The Appropriation Act, 2018, (<https://www.japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>).

Comment:

The Appropriation Act 2018, only presents expenditure estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Comments: The document which provides the details of the enacted revenue budget - REVENUE ESTIMATES 2018/2019 For the Financial Year Ending 31st March 2019 As Presented to the House of Representatives 15th day of February, 2018, provides revenue estimates by category. Source: <https://mof.gov.jm/budgets/revenue-estimates/file/1641-revenue-estimates-financial-estimates-2018-2019.htm>

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:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

The Appropriation Act, 2018, (<https://www.japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>).

Comment:

The Appropriation Act 2018, only presents expenditure estimates.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: I disagree with the response, the source and the comment. The documents which provides the details of the enacted revenue budget - REVENUE ESTIMATES 2018/2019 For the Financial Year Ending 31st March 2019 As Presented to the House of Representatives 15th day of February, 2018, the 2019/20 Fiscal Policy Paper both provide individual sources of revenue. Source: <https://mof.gov.jm/budgets/fiscal-policy-papers/file/1679-fiscal-policy-paper-2018-19.html> Source: <https://mof.gov.jm/budgets/revenue-estimates/file/1641-revenue-estimates-financial-estimates-2018-2019.htm>

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:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

The Appropriation Act, 2018, (<https://www.japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>).

Comment:

No information on government's borrowing is presented in the Appropriation Act 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

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:

d. The Citizens Budget is not published.

Source:

Comment:

Prior to the BY 2019/20, Jamaica did not produced a citizens budget.

Peer Reviewer

Opinion: Agree

Comments: Option D is correct but the The Institute of Law and Economics in collaboration with the Ministry of Finance did produce Jamaica's first

Citizen's Budget and Guide in 2016 for the 2016/17. LINK https://issuu.com/byzmarsol/docs/simplified_citizen_budget___guide_

Government Reviewer

Opinion: Agree

Comments: Jamaica's first Citizen's Guide to the Budget was developed for FY 2019/20 and published in February 2019.

<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1970-the-citizens-guide-budget-2019-2020.html>

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:

d. A Citizens Budget is not published.

Source:

Comment:

The Citizens Budget is not produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: A The Citizen's Guide to the Budget was not presented during the period under review.

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:

The Executive does not produce a citizens budget.

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:

d. No citizens version of budget documents is published.

Source:

Comment:

The Citizens version is not produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Though a Citizen's version of the budget documents was not published in 2018/19, one was produced. It is to be noted that Jamaica has subsequently published a Citizen's Guide to the Budget - This was done in the 2019/20 Financial Year.

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:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

Central Government Operations Table, December 2017- November 2018. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/29-central-government-operations-tables.html>).

The exact links for each month are provided below.

Dec 2017- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1629-central-government-operations-table-december-2017.html>

January- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1657-central-government-operations-table-january-2018.html>

February- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1709-central-government-operations-table-february-2018.html>

March- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1728-central-government-operations-table-march-2018.html>

April- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1758-central-government-operations-table-april-2018.html>

May- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1782-central-government-operations-table-may-2018.html>

June- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1804-central-government-operations-table-june-2018.html>

July- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1843-central-government-operations-table-july-2018.html>

August-<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1853-central-government-operations-table-august-2018.html>

September- <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1878-central-government-operations-table-september-2018.html>

October-<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1910-central-government-operations-table-october-2018.html>

November-<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1926-central-government-operations-table-november-2018.html>

Comment:

The expenditure is presented by economic classification. See page 1 of each document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Source:

Central Government Operations Table, December 2017- November 2018. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/29-central-government-operations-tables.html>).

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 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," 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:

Central Government Operations Table, December 2017- November 2018. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/29-central-government-operations-tables.html>).

Comment:

The IYRs does not present actual expenditures for individual programs. Note that provisional in the IYRs represents actual figures.

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:

Central Government Operations Table, December 2017- November 2018. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/29-central-government-operations-tables.html>).

Comment:

For the month of April it gives actual and budget levels of expenditure. For the month of June it compares what was budgeted for April-June and the actual expenditure for April-June. See page 1 of each IYRs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Central Government Operations Table, December 2017- November 2018. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/29-central-government-operations-tables.html>).

Comment:

See pages 1 and 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Central Government Operations Table, December 2017- November 2018. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/29-central-government-operations-tables.html>).

Comment:

Tax Revenue, accounts for approximately 80% of total revenue and it is shown by individual sources. So, one could say that the tax revenue represents at least 2/3 of total revenue, hence the answer is B. This of found on page 2 of each IYRs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The In-Year-Reports, in instances, show that Tax Revenue accounts for 96% of the actual revenue collected and the Non Tax revenue portion is not statistically significant to be shown by individual sources.

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:

Central Government Operations Table, December 2017- November 2018. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/29-central-government-operations-tables.html>).

Comment:

For the month of April it gives actual and budget levels of revenues. For the month of June it compares what was budgeted for April-June and the actual revenues for April-June. See pages 1 and 2 of each IYRs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Central Government Operations Table, December 2017- November 2018. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/29-central-government-operations-tables.html>).

Comment:

For example, The Central Government Operations Table for June, page 1, for in month it shows the new borrowings for the following month under the

heading loan receipts. Under expenditure we see interests payments for each month. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1804-central-government-operations-table-june-2018.html>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: Each IYR provides information on interest payments to date as well as the actual amounts for Amortization and Loan Receipts (from which is derived net new borrowing) at that particular point in the financial year;

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:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

Central Government Operations Table, December 2017- November 2018. (<http://www.mof.gov.jm/documents/documents-publications/document-centre/category/29-central-government-operations-tables.html>).

Comment:

The Loan Receipts line only refers to net new borrowing, and not the total debt outstanding of the country, this highlights that only a small portion of the country's total debt can be classified as domestic or external (See page 1 of each IYRs).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: I agree with the researcher's answer however the comment that says "this highlights that only a small portion of the country's total debt can be classified as domestic or external (See page 1 of each IYRs)" is not germane to the survey question - the inference is not valid.

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:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Source:

Fiscal Policy Paper FY 2018/19 Interim Report, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>).

Comment:

This can be seen on pages 9-15 of the document. It looks at the performance for the first quarter and provides an outlook for the remaining quarters. Also, please see table 2C on page 16 pg the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

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:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Source:

Fiscal Policy Paper FY 2018/19 Interim Report, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>).

Comment:

Pages 35-36 presents fiscal outlooks for the BY. On pages 29-30 give reasons for increase/decrease in expenditure estimates for the first quarter of the budget year. In addition to that on pages 39 and 41 of the Mid-Year Review, it provides a table with the original estimates and the updated estimates for expenditure.

Additionally In the supplementary estimates it provides an explanation for the increase/decrease, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1852-1st-supplementary-estimates-2018-2019.html>) see page 9 of the document.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment

To ensure consistency with other countries and after further revision within IBP, this response has been adjusted to B.

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:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Source:

First Supplementary Estimates 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1852-1st-supplementary-estimates-2018-2019.html>).

Comment:

On page 42 of the Fiscal Policy Paper Interim Report, the expenditures are presented by economic classification (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>). In addition to that, on page 9 of the supplementary estimates expenditures are presented by function (see first line for example: Function 01 - General Public Services) and also by economic classifications (see the last column named "Remarks & Object Classification"). However these are just the new supplementary estimates (less than 2/3 of expenditure) so cannot be counted as a classification. The supplementary estimates, however, presented expenditure by administration classification.

Peer Reviewer

Opinion: Agree

Comments: In agreement with the Consultant's observation/assessment of "Administrative" Classification in the Fiscal Policy Paper

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: The Fiscal Policy Paper Interim Report in conjunction with the First Supplementary Estimates 2018/19 do present the expenditure estimates by administrative, economic and functional classification. The researcher has indicated that the Supplementary Estimates present expenditure by function and economic classification however she discounts the classification because it is new and purportedly less than 2/3 of expenditure. It is our view that the quantum of the expenditure is not in question but the fact that the information is actually shown under the three budget classifications.

IBP Comment

The response has been adjusted to C since it is only possible to see economic classification in the IFPP, considered the MYR. The Supplementary Budget is not considered part of the MYR to ensure consistency with other countries. The document seems to be connected to a supplementary budget, and not to a normal budget update (see page 5 of the FPP: "Given the emergence of a number of critical expenditure pressures a First Supplementary Budget has been prepared.")

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:
Economic classification

Source:
First Supplementary Estimates 2018/19, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1852-1st-supplementary-estimates-2018-2019.html>).

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: Administrative classification Economic classification Functional classification
Comments: The source cited by the researcher indicate that the Mid Year Review include all three expenditure classification. For e.g on page 12 of the document found at <http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1849-1st-supplementary-estimates-2018-2019.html>, it shows that expenditure classified as follows: Administrative - Office of the Cabinet; Functional - General Public Services; Economic Classification - Use of Goods and Services.

IBP Comment
See IBP comment to Q78.

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:
d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:
Fiscal Policy Paper FY 2018/19 Interim Report, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>).

Comment:
The FPP interim does not presents expenditure estimates for individuals programs.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Source:

Fiscal Policy Paper FY 2018/19 Interim Report, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>).

Comment:

On pages 24-28 of the FPP interim report, it gives explanations for the increase/ decrease in revenue estimates. Also tables A1 and A3 on pages 39 and 41 respectively.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

After further review with the IBP team and to ensure consistency with other countries, this response has been adjusted to B.

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:

Fiscal Policy Paper FY 2018/19 Interim Report, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>).

Comment:

See tables A1 and A3 on pages 39 and 41 respectively.

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:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Fiscal Policy Paper FY 2018/19 Interim Report, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>).

Comment:

The FPP interim report only gives details on individual sources of revenue for tax revenue which accounts for approximately 90% of total revenue and grants (see page 40). In addition to that, the individual sources of revenue for tax on page 40 are only for a portion of months (Apr - July).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: I disagree with the response and the comment. The Fiscal Policy Paper 2018/19 Interim Report, September 25, 2018 contains the MYR and covers the period April to July. On Page 40 APPENDIX I, Table A2: DETAILS OF REVENUE provides information on all sources of revenue individually and accounts for all budgeted revenues for the review period and the actual out-turn for all revenue for the period of FY 2018/19, the budget year under way at the time of the review.

IBP Comment

Since only 4 months (April – July) of data are shown for individual sources of revenue for the Budget Year, we are unable to accept a response above a D. The question requires a full-year amount which would require estimating the remainder of the year along with the actual data provided on page 40 of the IFPP. The score of D is also in ensuring consistent assessment with other countries.

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:

Fiscal Policy Paper FY 2018/19 Interim Report, Ministry of Finance and Public Service, (<http://www.mof.gov.jm/budgets/fiscal-policy-papers/file/1892-fiscal-policy-paper-2018-19-interim.html>).

Comment:

On pages 30-32 of the FPP interim, gives reason for the increase/ decrease in public debt. On page 37, paragraph 2 gives information on what the total debt for the end of the BY. In addition to that, pages 39 and 40 provides a table that gives the updated figures for total debt, interests payments and the classification of whether the debt is external of domestic. However, there is no information on interest rate for the fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I disagree with the response.

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:

Comment:

According to the Ministry of Finance and Public Service, the Fiscal Policy Paper is what they classify as the YER as it gives an overview of activities for the BY 2017/18. This document, however, presents information from April- December which is not the entire BY (April- March) therefore, the YER is considered as not publicly available and therefore will not be assessed.

Peer Reviewer

Opinion: Agree

Comments: "The YER reports ought to cover all of the MAJOR ITEMS included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. These reports should also review non-financial performance information and other important policy areas. They can also include a financial statement." Whilst the Fiscal Policy Paper is fairly comprehensive it is still lacking in some of those MAJOR areas highlighted in the OBS Survey Questionnaires and as such in addition to the observation of the Consultant (not available), it can legitimately be said to be "not produced".

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: I disagree with the response and the comment. The Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report 25th September 2018 contains the Year End Report for the previous financial year which would be FY 2017/2018. Please see Pages 20- 21, of the Interim Fiscal Policy 2018/19 for the discussion of the differences between the enacted budget of FY 2017/2018 and the Actual Out-turn for FY 2017/2018. Table 3A on Page 20 entitled "FY 2017/18 Performance (\$m)" shows the categories of expenditure and comparison between the enacted budget and the actual out-turn for FY 2017/18.

IBP Comment

Based on IBP comments to YER-1 in Section 1, and the government reviewer citation, the score has been changed from D to A.

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:

c. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

Source:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response and disagree with the comment. The YER is the Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018 and is publicly available

IBP Comment

The response has been adjusted from D to C given the information presented on Annex 1, Table A3 - economic presentation.

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:

Economic classification

Source:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response and disagree with the comment. The YER is the Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018 and is publicly available

IBP Comment

The YER is considered available, but there is no presentation by program.

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:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response and disagree with the comment. The YER is the Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018 and is publicly available

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:

Comment:

The YER is not publicly available.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested 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.

Comments: I disagree with the response and the comment. The YER is the Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018 and is publicly available. Page 19 of this report provides a narrative discussion outlining the differences between the enacted revenue budget of FY 2017/2018 and the Actual Out-turn for the financial year. Table 3A: FY 2017/18 Performance (\$mn) on Page 21 provides the aggregate revenue numbers presented in the enacted budget; as well as the actual out-turn reflecting in year changes for FY 2017/18.

IBP Comment

Based on the evidence provided by the government reviewer, the response has been adjusted to A.

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:

Comment:

The YER is not publicly available.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Comments: I disagree with the response and the comment. The Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report, 25th September 2018 is the YER and is publicly available. On Page 19, the performance of revenue estimates by category between the enacted budget of FY 2017/2018 and the Actual Out-turn for FY 2017/2018 is discussed. Appendix I Table A3: Central Government Summary Accounts - Fiscal Monitoring Table, provides the actual revenue out-turn for FY 2017/2018 by category of revenue.

IBP Comment

Based on the comment provided by the government reviewer, the response has been adjusted to A.

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:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

Comments: I disagree with the response and the comment. The Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report 25th September 2018 is the YER for FY 2017/18 and is publicly available . On Page 40, Appendix I Table A2: the details of revenue collections for the first four months of FY 2017/18 (April to July 2017) of J\$166,214.2 million which is approximately 30% of the \$560,773.6 million collected for FY 2017/2018 shown in Appendix 1, Table A3: CENTRAL GOVERNMENT SUMMARY ACCOUNTS - Fiscal Monitoring Table,Page 41.

IBP Comment

The response should be D as there is no information for the whole FY assess in the YER, only the first 4 months. This questions asks for a level of detail for the whole year.

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:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: I disagree with both the response and the comment. The Fiscal Policy Paper FY 2018/19 Interim Report 25th September 2018 is the YER for FY 2017/18 and is publicly available. On Page 41 of the Interim Fiscal Policy Paper in Table A3: CENTRAL GOVERNMENT SUMMARY ACCOUNTS - Fiscal Monitoring Table is found original estimates, actual out-turns and differences for Interest Payments; Amortization; and Loan Receipts. No information is presented on the maturity profile and the narrative discussion is limited to Interest Payments on Page 22.

IBP Comment

The response has been adjusted to C based on the evidence provided and to ensure consistency with other countries.

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 interest payments on outstanding debt for the budget year
The amount of net new borrowing required during the budget year

Source:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Interest Payment on outstanding debt for the budget year, amount of new borrowings required in the budget year and whether the debt is domestic or external.

Comments: I disagree with both the response and the comment. The Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report 25th September 2018, is the Year-End Report for FY 2017/18 and is publicly available. The YER gives the differences between the original forecast and the actual outcome for Interest Payments on outstanding debt for the budget year, amount of new borrowings required in the budget year and whether the debt is domestic or external, see Page 41 of the Interim Fiscal Policy Paper in Table A3: CENTRAL GOVERNMENT SUMMARY ACCOUNTS - Fiscal Monitoring Table.

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:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not

presented.

Source:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: I agree with the response but disagree with the comment. The Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report 25th September 2018, is the Year-End Report for FY 2017/18 and is publicly available. The YER usually gives the differences between the original forecast and the actual outcome of the macroeconomic indicators for the fiscal year and the actual outcome for that year but the full report was not presented in the Fiscal Policy Paper Interim Report for 2018/2019.

IBP Comment

Since the information presented does not satisfy the question, the response is confirmed as D.

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:

None of the above

Source:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Real GDP growth

Comments: I agree with both the response and the comment. The Government of Jamaica Fiscal Policy Paper FY 2018/19 Interim Report 25th September 2018, is the Year-End Report for FY 2017/18 and is publicly available. The YER gave the differences between the original forecast and the actual outcome of real GDP growth for the fiscal year and the actual outcome for that year. The other elements were not included in the report.

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:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response. With the implementation of Medium Term Results Based Budgeting, non-financial data will begin to be introduced in the Budget Estimates and actual performance reported in Year End Report.

IBP Comment

The document is available, but does not present the information required in the question. Response D is adequate.

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:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response. I agree with the response. With the implementation of Medium Term Results Based Budgeting, non-financial data will begin to be introduced in the Budget Estimates and actual performance reported in Year End Report.

IBP Comment

The document is available, but does not present the information required in the question. Response D is adequate.

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:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The document is available, but does not present the information required in the question. Response D is adequate.

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:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response The Year-End Report for FY 2017/18 which is produced in the Interim Fiscal Policy Paper 2018/19 did not include the table showing the differences between the original estimates of 'extra-budgetary funds' and the actual outcome. This table was however, produced for the Half Year Report.

IBP Comment

The document is available, but does not present the information required in the question. Response D is adequate.

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:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

Comment:

The YER is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Comments: The Financial Statement for FY 2017/2018 is a part of the Year End Report and is prepared by the Accountant General's Department and published as a separate report. Section 24G of the the Financial Administration and Audit Act, required the Accountant General to produce and table in Parliament an end of financial year report which should contain the following: (a) the statement of the receipts and payments in respect of the Consolidated Fund Principal Bank Account; (b) a statement of assets and liabilities of the Consolidated Fund showing balances in respect of current assets and liabilities; (c) a summary of the transactions of the Consolidated Fund Principal Bank Account as compared with budget forecasts; (d) a statement of the revenue and expenditure of the Consolidated Fund Principal Bank Account as compared with the original and revised budget forecasts. Under the OBS rules the document, which is published before the end of Quarter 1 of the new financial, would not qualify as being publicly available.

IBP Comment

Response B is confirmed as the information that could possibly be considered is available late.

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:

Auditor General's Department Annual Audit Report for the Financial Year 2016/2017

https://auditorgeneral.gov.jm/wp-content/uploads/2018/01/AuGD_AnnualReport_2017.pdf

Comment:

The 8th page (2 in PDF) of the document presents the Auditor General's Review and in the first paragraph it states the section which includes, financial, performance and compliance audits.

Peer Reviewer

Opinion: Agree

Comments: Page 13 in the document provides a Year in Review and speaks to the SAI conducting: 6 performance audits 6 Special Audits 17 Compliance audits 358 Financial Audits Among other types (Special audits, IT audits and Economic Assessment)

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:

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

Source:

Auditor General's Department Annual Audit Report for the Financial Year 2016/2017

https://auditorgeneral.gov.jm/wp-content/uploads/2018/01/AuGD_AnnualReport_2017.pdf

Comment:

About 79% of expenditures within the Auditor General's mandate have been audited. This can be found on the 48th and 50th page of the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The comments accurately reflect the information contained in the Auditor General's Report for FY 2016/17 and published in January 2018.

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:

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

Auditor General's Department Annual Audit Report for the Financial Year 2016/2017. https://auditorgeneral.gov.jm/wp-content/uploads/2018/01/AuGD_AnnualReport_2017.pdf

Comment:

This can be found on page 56 of the document. According to an interview done by Mr. Owen McKnight, Mrs. Gail Lue Lim and Mr Christopher Hare, the AuGD conducts audits less than 1/3 of the public bodies. Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

Comments: I am unable to verify this information.

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:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

Auditor General's Department Annual Audit Report for the Financial Year 2016/2017. https://auditorgeneral.gov.jm/wp-content/uploads/2018/01/AuGD_AnnualReport_2017.pdf

Comment:

On page 8 of the document, it presents the Auditor General's review of the report which is considered to be more of an introduction rather than an executive summary

Peer Reviewer

Opinion: Agree

Comments: Executive summaries are consistently present for all other reports but not so for the annual.

Government Reviewer

Opinion: Agree

Comments: There is however a statement from the Auditor General.

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:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Auditor General's Department Annual Audit Report for the Financial Year 2016/2017.

https://auditorgeneral.gov.jm/wp-content/uploads/2018/01/AuGD_AnnualReport_2017.pdf

Comment:

According to an interview done by Mr. Owen McKnight, Mrs. Gail Lue Lim and Mr Christopher Hare, some of the audits are made public through portfolio ministers. In other words, if the issue falls within a Ministers' portfolio then they will shed some light on it to the public. However, as it relates to the Ministry of Finance, there is no evidence that they report publicly on the findings from the audit. The executive is however present in parliament when the SAI present their findings to the Public Accounts Committee.

Peer Reviewer

Opinion: Agree

Comments: The Reviewer is familiar with the work and methodology used by the SAI and the Parliament's treatment with its reports, from previous research undertaken and can confirm that the above is a fair statement.

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:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Auditor General's Department Annual Audit Report for the Financial Year 2016/2017.

Comment:

The AuGD reports on follow up Audits for organizations in the past such as National Environment and Planning Agency (NEPA), Urban Development Corporation (UDC) etc. This information was obtained in an interview done by Mr. Owen McKnight, Mrs. Gail Lue Lim and Mr Christopher Hare. Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston. However, despite this, there is no evidence (a link online) to prove this hence, the answer is d.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. No, there is no IFI.

Source:

Jamaica Information Service (JIS). JIS is a government organization that provides relevant and accurate information and news from the Government of Jamaica. (<https://jis.gov.jm/cabinet-approves-establishment-of-independent-fiscal-council/>) and (<https://jis.gov.jm/fiscal-council-to-build-on-successes-of-epoc/>)

Comment:

Currently, there is no IFI, however, in May 2018 the Parliament approved the establishment of a Fiscal Council.

Peer Reviewer

Opinion: Agree

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:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Jamaica Information Service. <https://jis.gov.jm/highly-skilled-persons-to-serve-on-fiscal-council/>

Comment:

There is no IFI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Jamaica Information Service (<https://jis.gov.jm/highly-skilled-persons-to-serve-on-fiscal-council/>).

Comment:

The Fiscal Council is yet to be established.

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:

d. Never, or there is no IFI.

Source:

Jamaica Information Service (<https://jis.gov.jm/highly-skilled-persons-to-serve-on-fiscal-council/>).

Comment:

There is no IFI yet.

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:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

The tabling of the EBP is done before the budget debates. The revenue and expenditure estimates that are put forward for approval is reviewed by the Standing Finance committee. The committee is given two weeks to present their findings make recommendations for amendments, thereafter the budget debate is held. The link below provides and overview of the events leading up to the debate i.e. the presentation of the first tabling of revenue and expenditure estimates. (<http://jamaica-gleaner.com/article/lead-stories/20180216/31b-cut-budget-security-and-roads-get-top-priority-after-debt-payments>).

The debate was held by the full legislature on March 8, 2018 (<https://jis.gov.jm/speeches/opening-of-the-2018-19-budget-debate-hon-audley-shaw/>). With regards to the legislative committee, they have discussions and poses questions to be asked in parliament. This is recurrent discussion that continues until the budget is approved.

Aside from that a Cabinet retreat is held to identify areas of focus for the upcoming fiscal year(http://www.jamaicaobserver.com/business-observer-daily-biz/shaw-says-2018-19-budget-debate-to-start-in-february-public-sector-reform-high-on-agenda_122709?profile=1056).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

The first tabling of the EBP is usually presented to the Houses of Parliament (The legislature) in the month of February. According to Mrs. Cooke it is usually between 7-8 weeks prior to the start of the budget year. The Standing Finance Committee is then given two weeks to review the EBP and the present their findings and recommendations in the month of February as well. In 2018, the EBP was tabled on February 15, 2018 and the next fiscal year starts April 1, 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:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

The budget is usually approved in the month of March. For the FY 2018-2019, the budget was approved on March 21, 2018 so that the Enacted Budget was effective on April 1. The House of Representatives approved the budget on March 21, the Senate approved the budget on March 23, and the budget officially became law on March 29, 2018.

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:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

By law the legislature has the rights to amend the EBP, however, it is done with some limitations. The first tabling of the EBP must be presented before the Houses of Representatives and the Standing Finance committee reviews the EBP and provide recommendations that are taken into account by the ministry and the necessary amendments are made. The limitation here is that the Minister of Finance may not accept the recommendations proposed by the Standing Finance Committee. Usually once we get to the debates before the houses of Parliament (after going through the Standing Finance Committee), no amendments are made to the budget proposal.

In addition to that, sections 115 and 116 of the Constitution provides a detailed process of the approval of the EBP, (https://www.constituteproject.org/constitution/Jamaica_2011.pdf).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The standing Orders of the House of Representatives Section 65 gives the Members of the House of Representatives the legal authority make changes to the EBP but with limitations. The limitations include: (i) An amendment to increase or decrease the sum allotted to a Ministry, Department or Agency (MDA) can only be moved by a member who is a Minister of Government (ii) An amendment to increase the budget of an MDA takes precedence over an amendment to reduce the budget; (iii) An amendment to exclude the budget of an MDA will not be in order.

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:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

It was not the case of using the law. The executive takes the estimates to Parliament for approval. In doing so the Standing Finance committee makes recommendations and the recommendations are debated on and the necessary amendments are made to the EBP. So its not the case of using its authority but going through the process. However, for 2018/19 budget, it is evident that the legislature used its authority as the EBP and the EB differs. See the EB(<http://japarliament.gov.jm/attachments/article/341/The%20Appropriation%20Act,%202018%20No.%208.pdf>), and the EBP (<http://www.mof.gov.jm/documents/publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>) the the third page of the each document. For example the EBP estimates for the Houses of parliament and staff is \$1,104,748 while the figure in the EB is \$ 1,091,329. This shows that some amendments were made through the recommendations of the legislature.

Peer Reviewer

Opinion: Agree

Comments: Agreed and the supporting document has been verified.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

Comments: I disagree with the response and the comments. No amendments were offered by the legislature during the most recent budget approval process. The amendments to the Executive's Budget Proposal (EBP) for FY 2019/20 which were approved by the legislature in March 2019 were all tabled by the Minister of Finance and reflected re-allocation of spending within the totals set in the EBP.

Researcher Response

I agree with the government comment.

IBP Comment

The response has been adjusted from A to C since the evidence for the latest budget cycle (FY 2018/2019) did not show any amendment from the Parliament.

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:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

A report is produced but is not published. The document is used for the continued debate. The Standing Finance committee receives the EBP after the first tabling of the budget is presented. The committee is given two weeks to review the EBP and report back to parliament on their findings and recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: I agree with the response but disagree with the last statement in the comments of the researcher. It is not the Standing Finance Committee which is given two weeks to review the EBP. The Auditor General by law is given two weeks to review the Fiscal Policy Paper, a supporting document to the EBP, and to submit a report of the findings and recommendations to the House of Representatives.

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:

d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

The sector committees are involved in the approval process. However, there is a sectoral debate that takes place but is usually after the budget is enacted (<https://jis.gov.jm/category/sectoral-debate-2018-2019/>). The only committee that reviews the EBP is the Standing Finance committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

This is done by the Public Administration and Appropriation and Committee, which is a committee that examines and monitor the governments budgetary expenditures to ensure that expenditure is done in accordance with parliamentary approval. The reports are not published, however, if any of the findings are phenomenal, they would be mentioned in the local newspapers and on government websites.

<https://jis.gov.jm/parliaments-appropriations-committee-to-monitor-budget/>

Peer Reviewer

Opinion: Agree

Comments: I agree. They are not published but ALL PAAC sessions are streamed live since late 2017 at <https://www.youtube.com/channel/UC8X0kkF7HNdWUxTMjAagJxw> and the videos are uploaded on the same day viewing. Though not published, transcripts or full verbatim minutes have always been available upon request and a yearly report is provided by the PAAC with recommendations for policy debate to correct and stem waste and mismanagement where found. Unfortunately the Reviewer could find not Parliamentary documents to support that these reports (though tabled for discussion) have been debated in the House in the last 10 year. Therefore the public would, for the most part remain in the dark.

Government Reviewer

Opinion: Agree

Comments: I agree with the response. While the parliament does not publish the report of the Public Administration and Appropriation and Committee (PAAC), the committee presents its report to the House of Representatives at which point it becomes public information. The meetings of the legislature and the PAAC are open to the public, including the media and are carried live on the Public Broadcasting Corporation of Jamaica, a publicly owned television station.

IBP Comment

This response has been adjusted to B, given the recording of the hearings available in Youtube.

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:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

In the Financial Administration Audit Act, section 21 (c), it states that no expenditure shall be reallocated to a new services that is not provided for by the Appropriations Act, therefore the executive must table a supplementary budget and present it to parliament for approval. Any changes as it relates to expenditure has to go back for approval, hence the creation of a supplementary budget (<http://jamaica-gleaner.com/article/lead-stories/20180927/govt-tables-first-supplementary-estimates-fiscal-2018-19>).

Peer Reviewer

Opinion: Agree

Comments: The GOJ's 2003 Virement Policy was updated in 2014 and became effective in 2015. It treats with any intent to reallocate funds .
<https://mof.gov.jm/documents/documents-publications/document-centre/file/1571-c11-2003-1.html>

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:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

Once a certain amount of expenditure is allocated, the Ministries try their best to use up all funds. In most cases there is no excess. If, however, there is excess funds, a supplementary budget will be formulated by the Public Expenditure Division. The supplementary budget goes before parliament. The executive has to report to the Public Administration and Appropriations Committee (PAAC). The PAAC is the legislative committee that is responsible for budgetary expenditure.

In addition to that, see section 116 of the constitution (https://www.constituteproject.org/constitution/Jamaica_2015.pdf?lang=en).

Peer Reviewer

Opinion: Agree

Comments: The GOJ virement policy also outlines same file:///C:/Users/jayce/Documents/TrashTemp/2003_11_1.pdf
<https://mof.gov.jm/documents/documents-publications/document-centre/file/1571-c11-2003-1.html>

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:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

In the event of such cuts, the executive does not need approval from the legislature. It is an event that happens rarely but when it does the executive need no approval and it is not required by law. The only instance that is required by law is if there is a transfer of funds to other departments, however, some funds cannot be transferred.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested 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.

IBP Comment

After further discussion with the researcher, we could not find evidence to adjust the response. Hence, the response remains D.

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 the 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:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

The Public Accounts Committee (PAC) reviews reports that are produced and submitted to Parliament by the Auditor General's Departments. See the first paragraph on page 23 of (<http://www.mof.gov.jm/documents/documents-publications/document-centre/file/1643-estimates-of-expenditure-2018-2019.html>). The PAC examines the report by inviting the entity to attend sessions to provide answers to queries. At the end of the process, the PAC provides recommendations. Note that recommendations are also provided during the process that are taken into account by the entity. The PAC does publish these reports, however, they did not publish a report last year on its review of the Audit Report due to backlogs dating back to 2015.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Comments: The Public Accounts Committee (PAC) reviews reports that are produced and submitted to Parliament by the Auditor General's Departments. Based on research conducted by the reviewer into the accountability framework of the Government of Jamaica in 2016 and since (independent of and prior to this Survey) it would be inaccurate to say THE Audit Report is reviewed by a committee of Jamaica's Parliament. The PAC met NINE times in the FY 2018/19 period [culled from the attendance report provided by the Public Accounts Committee Clerk]. Some issues from the annual report were flagged and some infractions of breaches of policy and regulations committed by some Ministries, Departments and Agencies are reviewed. Those hearings did not address matters arising from the 2017/18 Annual Audit Report but rather matters arising from Audit Reports tabled from 2015 and after as well as that of a particular special report completed by the SAI in 2018/19 Financial Year that was of significant public interest. The reviewer is unable to determine the relevance of the reference to Page 23 of the 2018/19 Estimates of Expenditure. Finally, the PAC does not publish their annual reports. Yes, it does provide policy recommendations that emerge from PAC hearings. These recommendations are consistently provided every year in the PAC reports which are easily accessible to the citizen, but only IF you know they exist.

Government Reviewer

Opinion: Agree

IBP Comment

After further review, response C is confirmed.

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:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Source:

Mr. Owen McKnight - Deputy Auditor General/Director Corporate Services; Mrs. Gail Lue Lim - Chief Economist/Deputy Auditor General (Performance Unit); Mr. Christopher Hare- Acting Deputy Auditor General/ Principal Auditor (Performance Unit). Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston.

Comment:

The Auditor General is appointed by the head of state which is the Governor General. The Office of Services Commission (Executive) invites applicants and makes recommendation to the Governor General who then gives the final assent. The Governor General is appointed by (represents) the Queen who is the Head of state. Therefore, neither the legislature nor the judiciary is involved in the process. <https://auditorgeneral.gov.jm/mandate-and-legislative-framework/>

Peer Reviewer

Opinion: Agree

Comments: As described by the Consultant that is the case for the Auditor General and all public officials who heads institutions that report directly to the Parliament of Jamaica

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:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:

Mr. Owen McKnight - Deputy Auditor General/Director Corporate Services; Mrs. Gail Lue Lim - Chief Economist/Deputy Auditor General (Performance Unit); Mr. Christopher Hare- Acting Deputy Auditor General/ Principal Auditor (Performance Unit). Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston.

Comment:

Only the Governor General can remove the head of the SAI based on inability to carry out his/her duty. The constitution provides a path for removal where there is a tribunal and the recommendations are given to the Governor General who gives the final consent. Section 121 of the constitution explicitly refers to the removal of the Auditor General from office. The constitution provides adequate protection for the Auditor General (See section 122 of the constitution). <https://moj.gov.jm/laws/jamaica-constitution-order-council-1962>

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:

Mr. Owen McKnight - Deputy Auditor General/Director Corporate Services; Mrs. Gail Lue Lim - Chief Economist/Deputy Auditor General (Performance Unit); Mr. Christopher Hare- Acting Deputy Auditor General/ Principal Auditor (Performance Unit). Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston.

Comment:

The Auditor General's department is given a budget ceiling provided by the Ministry of Finance and Public Service. The details and allocation of the resources are, however, determined by the Auditor General's department. In recent years, whatever they request is usually granted. However, in interviews with representatives from the AuGD, they asserted that the resources are generally sufficient, hence response C.

Peer Reviewer

Opinion: Disagree

Suggested 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.

Comments: As the consultant has indicated the budget of the SAI is determined by the Ministry of Finance and the Public Service (the Executive) as such the Reviewer does not agree with the Selection of Option C. The Consultant shared that the interview with the SAI representatives they indicated that the "resources are generally sufficient", but the Option C selected speaks to a "funding level that is NOT consistent with the resources the SAI needs...." On the grounds of the statement made by the Deputy Auditor General the Reviewer selects Option B

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: I disagree with the response.

IBP Comment

After discussing with the researcher, we agree that the score should be adjusted from C to B.

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:

Mr. Owen McKnight - Deputy Auditor General/Director Corporate Services; Mrs. Gail Lue Lim - Chief Economist/Deputy Auditor General (Performance Unit); Mr. Christopher Hare- Acting Deputy Auditor General/ Principal Auditor (Performance Unit). Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston.

Comment:

The Constitution gives the Auditor General' department such authority (see section 122 of the constitution). (<https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/31426/104059/F-848609962/JAM31426.pdf>)

Peer Reviewer

Opinion: Agree

Comments: Agreed. Section 122 (3) says that "in the exercise of his functions under the provisions of sub-sections (1) and (2) of this section, the Auditor General shall not be subject to the direction or control of any other person or authority.

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:

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

Source:

Mr. Owen McKnight - Deputy Auditor General/Director Corporate Services; Mrs. Gail Lue Lim - Chief Economist/Deputy Auditor General (Performance Unit); Mr. Christopher Hare- Acting Deputy Auditor General/ Principal Auditor (Performance Unit). Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston.

Comment:

The audit is undertaken by an external review. The report is done by a consultant engaged by the Inter-Development Bank. A link to this report is provided below. (<https://auditorgeneral.gov.jm/resource/jamaica-sai-pmf-assessment-2017/>). The assessment is not required annually but has been done in the last five years.

In addition, there is also an internal audit that is done by the Internal audit division- quality assurance unit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

Mr. Owen McKnight - Deputy Auditor General/Director Corporate Services; Mrs. Gail Lue Lim - Chief Economist/Deputy Auditor General (Performance Unit); Mr. Christopher Hare- Acting Deputy Auditor General/ Principal Auditor (Performance Unit). Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston.

Comment:

The Auditor General's department must go before the Public Accounts Committee (PAC) for hearings. This is done on numerous occasions throughout the year. For example see: <http://jamaica-gleaner.com/article/lead-stories/20180524/agd-unable-verify-30-y-o-opening-balances>

Peer Reviewer

Opinion: Agree

Comments: The Government's Public Broadcasting Corporation of Jamaica youtube channel was used to verify the Consultant's selection. It was further verified by the provision of an attendance record for the last 12 months by the Public Accounts Committee Clerk of the Parliament that the PAC has met 11 times in the last 12 months. The Auditor General (in person) or her designate (if she is off island) is always present to provide support and testify at the legislative hearings of the Public Accounts Committee. A representative of the Ministry of Finance is also always present.

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:

d. The requirements for a "c" response or above are not met.

Source:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service. During a phone conversation on March 8, 2019. The questions were sent prior to the conversation where the questions were reviewed and the answers were discussed over the telephone. The Deputy Financial Secretary requested that only her title should be in the survey.

Comment:

Currently, there are no public participation mechanisms in place the facilitate citizens input throughout the budget process. However, there is a project that has a sub component that will have citizens engagement in the budget process. For this reasons they are making the necessary steps to incorporate citizens. For example, the release of Jamaica's first citizens budget this fiscal year (2019-20) is to set the stage for the project that will allow for public participation. In addition, Jamaica is involved in a range of projects that motivates open government initiative, specifically, open budgets and open data. For example, Jamaica is in the process of developing its first OGP National plan of action.

<https://www.opengovpartnership.org/resources/ogp-process-step-2-develop-action-plan>

Peer Reviewer

Opinion: Agree

Comments: Jamaica is definitely opening up to citizen's engagement as this Citizen Budget was actually the second which signals the GOJ's purpose to set a pattern for its publication. The first was completed in the 2016/17 Financial Year with limited dissemination. A collaboration with a civil society organisation - the Institute of Law and Economics. The Government became a signatory of the Open Government Partnership in December 2017. The link above is non-functional. The actual letter confirmation Jamaica's membership can be found at:

https://www.opengovpartnership.org/wp-content/uploads/2019/06/OGP_Letter_Jamaica_December2017-3.pdf Yes Jamaica is in the process of developing an action plan. The rules of development require this be a collaborative process with civil society. The site however reveals that "Jamaica has now acted contrary to OGP process for two consecutive action plan cycles and "will be placed under review by the OGP Criteria & Standards Subcommittee"

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:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service. During a phone conversation on March 8, 2019.

Comment:

There are no public participation mechanisms during the formulation stage in the budget process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. The requirements for a "c" response or above are not met.

Source:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service. During a phone conversation on March 8, 2019.

Comment:

There are no public participation mechanisms in the budget formulation stage.

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 officials. 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:

d. The requirements for a "c" response or above are not met.

Source:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service. During a phone conversation on March 8, 2019.

Comment:

There are no mechanisms where the public can provide input in monitoring the implementation of the annual budget. However, the budget presentations serves as an opportunity for citizens to hold the government accountable. Please see: (https://pressreader.com/@nickname11821544/csb_Xznd07GceuRilxcooYqsJnfl056ZqBxy_mRG6_Dax0BDdlxPDsB2PgQIKGjSONs). The executive, however, has town hall meetings and press release conference but the feedback of the citizens are not considered in these settings (not in a structured way).

Peer Reviewer

Opinion: Agree

Comments: The Reviewer agrees with the Option selected however, have not been able to verify town hall meetings held by the Ministry of Finance or any other Government institution to facilitate budget related supply of information. More details would have to be provided to substantiate same.

Government Reviewer

Opinion: Agree

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:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service. During a phone conversation on March 8, 2019.

Comment:

There are no mechanisms to facilitate public participation during the implementation phase in the budget process.

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:

d. The requirements for a "c" response or above are not met.

Source:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service. During a phone conversation on March 8, 2019.

Comment:

There are no public participation mechanisms during the budget implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Plans are in place to increase participation during the implementation stage of the budget process. For example, the government is currently seeking to establish a Public Investment Management Information System with a feature which will enable the citizens to provide feedback on the public investment projects being implemented throughout the country.

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:

d. The requirements for a "c" response or above are not met.

Source:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service. During a phone conversation on March 8, 2019.

Comment:

There is no public participation mechanisms during the budget implementation or formulation stage.

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:

d. The requirements for a "c" response or above are not met.

Source:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service. During a phone conversation on March 8, 2019.

Comment:

There are no public participation mechanisms during the budget formulation stage.

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:

d. The requirements for a "c" response or above are not met.

Source:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service. During a phone conversation on March 8, 2019.

Comment:

There are no public participation mechanisms during the budget implementation stage.

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 of "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:

Deputy Financial Secretary, Public Expenditure Division, Ministry of Finance and Public Service. During a phone conversation on March 8, 2019.

Comment:

There are no public participation mechanisms during the budget formulation or the implementation stage.

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:

d. The requirements for a "c" response or above are not met.

Source:

Director of Documentation, Information and Access Services, Ministry of Health. During a phone conversation on Friday, March 8, 2019.

Comment:

There has never been such an event where the public gives feedback as it pertains to formulation and implementation of the annual budget.

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:

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through

which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2019 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

The deliberations held by the Standing Finance Committee is open to the public in that if anyone wants to observe the proceedings they can. However there are no mechanisms in place for the citizens/CSOs to give their input. The budget presentations are televised along with press conference. During the budget presentations, the public is allowed to visit the Parliament and to see the proceedings. However, there is currently no mechanisms in place for public participation on the formulation of the annual budget better yet, there are none throughout the budget process.

Peer Reviewer

Opinion: Agree

Comments: In addition to being televised live and having access in the House, the Jamaican Government also facilitates live stream viewing of the sessions using the YouTube Channel via the state run Public Broadcasting Commission of Jamaica. This channel also acts as a database of information since the sessions previously watched live are uploaded to the PBCJ's YouTube account <https://www.youtube.com/user/pcb Jamaica>

Government Reviewer

Opinion: Agree

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:

d. The requirements for a "c" response or above are not met.

Source:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2019 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

No public participation mechanisms during its deliberations on the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. The requirements for a "c" response or above are not met.

Source:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2019 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

The legislature does not use public participation mechanisms during its deliberations on the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 legislative 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:

d. The requirements for a "c" response or above are not met.

Source:

Mrs. Heather Cooke (Clerk of the House) and Ms. Valrie Curtis (Deputy Clerk of the House)- Jamaica Parliament (The Legislature). Interviewed on Wednesday, February 27, 2018 at 10:00 AM at Gordon House (Jamaica Parliament).

Comment:

The legislature does not use public participation mechanisms during its deliberations on the Audit Report.

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:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

Mr. Owen McKnight - Deputy Auditor General/Director Corporate Services; Mrs. Gail Lue Lim - Chief Economist/Deputy Auditor General (Performance

Unit); Mr. Christopher Hare- Acting Deputy Auditor General/ Principal Auditor (Performance Unit). Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston.

Comment:

Yes, through focus groups. The Auditor General's department (AuGD) identifies selected groups that are knowledgeable of areas they wish to audit. These groups are then invited for a discussion where their feedback is welcomed. The public suggestions for audit topics have been used. In addition to that, anonymous letters have been sent to to the AuGD to look into a particular matter.

Peer Reviewer

Opinion: Agree

Comments: The Reviewer can confirm such having made audit recommendations to the Auditor General in her capacity as a citizen. The Reviewer has also reached out to citizens who the AuGD has reported as having engaged in focus groups and can confirm that these engagements have taken place; particularly to assist with performance audit exercises.

Government Reviewer

Opinion: Agree

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:

Mr. Owen McKnight - Deputy Auditor General/Director Corporate Services; Mrs. Gail Lue Lim - Chief Economist/Deputy Auditor General (Performance Unit); Mr. Christopher Hare- Acting Deputy Auditor General/ Principal Auditor (Performance Unit). Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston.

Comment:

In the Annual Report (found on the website), it make mention that a particular audit was undertaken based on public's concerns however the names remain anonymous (indirect through comments). There is no list or summary of how citizens inputs were used.

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:

b. The requirements for an "a" response are not met.

Source:

Mr. Owen McKnight - Deputy Auditor General/Director Corporate Services; Mrs. Gail Lue Lim - Chief Economist/Deputy Auditor General (Performance Unit); Mr. Christopher Hare- Acting Deputy Auditor General/ Principal Auditor (Performance Unit). Interviewed on Thursday, February 28, 2019 at 2:00 PM at the Auditor General's Department located in New Kingston.

Comment:

There are focus groups through which citizens are asked to attend and contribute. The department identifies selected groups that are knowledgeable of areas they wish to audit. These groups are then invited for a discussion where their feedback is welcomed. However, citizens are not included in the audit investigation. Also it is not a formal mechanisms.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree