

Open Budget Survey 2017

Questionnaire

Australia

January 2018

COUNTRY QUESTIONNAIRE: AUSTRALIA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016-17

Sources: The Commonwealth of Australia 2016. Budget 2016-17 [online]. Available at: <http://www.budget.gov.au/> (<http://www.budget.gov.au/>)

Comments: Researcher: This is the most recent Budget presented by the executive for the fiscal year 2016-17.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) 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

Answer: d.

Sources: Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2012C00230/Html/Text...>
(https://www.legislation.gov.au/Details/C2012C00230/Html/Text#_Toc317146004)

Comments: Researcher: The Charter of Budget Honesty Act 1998 outlines the documents which need to be produced by the Executive in delivering and implementing a Budget. This Act does not explicitly specify the need for a pre-budget fiscal and economic outlook the Government will use in formulating the Budget. The following references do serve some of the purposes of the PBS but are not explicitly so in their purpose. The speeches of the Treasurer and the Secretary of Treasury are not dictated by any laws and need not occur each year. The Treasury 2016. Press conference, The Hon Scott Morrison MP, Canberra. [ONLINE] Available at: <http://sjm.ministers.treasury.gov.au/transcript/026-2016/>
(<http://sjm.ministers.treasury.gov.au/transcript/026-2016/>) The Treasury 2016 John A. Fraser 2016. The Australian Budget -some context, Speech to the Sydney Institute, 28 January 2016 [online]. Available at: <http://www.treasury.gov.au/~media/Treasury/Publications%20a...>
(<http://www.treasury.gov.au/~media/Treasury/Publications%20and%20Media/Speeches/2016/The%20Australian%20Budget/Downloads/PDF/The-Australian-Budget-Sydney-Institute.ashx>) The Australian Bureau of Statistics. 2016. Australian National Accounts: National Income, Expenditure and Product, Mar 2016: Time Series Spreadsheets. [ONLINE] Available at: <http://www.abs.gov.au/AUSSTATS/abs@.nsf/DetailsPage/5206.0Ma...>
(<http://www.abs.gov.au/AUSSTATS/abs@.nsf/DetailsPage/5206.0Mar%202016?OpenDocument>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2012C00230/Html/Text...>
(https://www.legislation.gov.au/Details/C2012C00230/Html/Text#_Toc317146004)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Sources: Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2012C00230/Html/Text...>
(https://www.legislation.gov.au/Details/C2012C00230/Html/Text#_Toc317146004)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: c.

Sources: JR Blondal, D Bergvall, I Hawkesworth and R Deighton-Smith, 'Budgeting in Australia', OECD Journal on Budgeting, vol. 2008/2, 2008 [online]. Available at: <http://www.oecd.org/dataoecd/59/24/42007191.pdf> (<http://www.oecd.org/dataoecd/59/24/42007191.pdf>) The Commonwealth of Australia 2016. Cabinet Handbook 9th Edition [online]. Available at: <https://www.dpmc.gov.au/sites/default/files/publications/Cab...> (https://www.dpmc.gov.au/sites/default/files/publications/Cabinet_Handbook_9th_edition.pdf). p.10

Comments: Researcher: Formulation of the Budget by the Executive is carried out by the Expenditure Review Committee and the Revenue Committee which then make final recommendations to the Budget Cabinet. The role of these committees is to provide the information that is outlined in the OBS guidelines for a PBS (Blondal et al: 2008 pp.9-10). This information is subject to Cabinet confidentiality and is hence not made available to the public as outlined in the Cabinet Handbook (The Commonwealth of Australia: 2016 p.10).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

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

http://www.aph.gov.au/About_Parliament/Parliamentary_Departm...

(http://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/pubs/rp/rp0102/02rp10) and

<http://www.finance.gov.au/resource-management/budget/> (<http://www.finance.gov.au/resource-management/budget/>)

Researcher response: Adjusted the score from "d" to "c" to reflect input from the Government Reviewer. The PBS is provided to the Executive prior to the Budget process. This document is circulated for internal purposes and for Cabinet processes, and is not made publicly available.

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, 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: Formulation of the Budget by the Executive is carried out by the Expenditure Review Committee and the Revenue Committee which then make final recommendations to the Budget Cabinet. The role of these committees is to provide the information that is outlined in the OBS guidelines for a PBS (Blondal et al: 2008 pp.9-10). This information is subject to Cabinet confidentiality and is hence not made available to the public as outlined in the Cabinet Handbook (The Commonwealth of Australia: 2016 p.10).

Sources: JR Blondal, D Bergvall, I Hawkesworth and R Deighton-Smith, 'Budgeting in Australia', OECD Journal on Budgeting, vol. 2008/2, 2008 [online]. Available at: <http://www.oecd.org/dataoecd/59/24/42007191.pdf> (<http://www.oecd.org/dataoecd/59/24/42007191.pdf>) The Commonwealth of Australia 2016. Cabinet Handbook 9th Edition p. 10 [online]. Available at: <https://www.dpmc.gov.au/sites/default/files/publications/Cab...> (https://www.dpmc.gov.au/sites/default/files/publications/Cabinet_Handbook_9th_edition.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Information on the formulation of the Budget and the role of the Executive can be found at:

http://www.aph.gov.au/About_Parliament/Parliamentary_Departm...

(http://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/pubs/rp/rp0102/02rp10) and

<http://www.finance.gov.au/resource-management/budget/> (<http://www.finance.gov.au/resource-management/budget/>)

Researcher response: Government reviewer confirmed the PBS is available for Cabinet consideration.

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Expenditure Review Committee minutes (The Commonwealth of Australia: 2016 p.14)

Sources: The Commonwealth of Australia 2016. Cabinet Handbook 9th Edition p. 10 [online]. Available at: <https://www.dpmc.gov.au/sites/default/files/publications/Cab...> (https://www.dpmc.gov.au/sites/default/files/publications/Cabinet_Handbook_9th_edition.pdf) (p. 14).

Comments: Researcher: The minutes are circulated to relevant ministers prior to the Budget Cabinet which then decides on the final policies and strategies to be included in the Budget. As explained before these are not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: The Commonwealth of Australia 2016. Cabinet Handbook 9th Edition p. 10 [online]. Available at: <https://www.dpmc.gov.au/sites/default/files/publications/Cab...>
(https://www.dpmc.gov.au/sites/default/files/publications/Cabinet_Handbook_9th_edition.pdf). p.10

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2016-17

Sources: The Commonwealth of Australia 2016. Budget 2016-17 [online]. Available at : <http://www.budget.gov.au/> (<http://www.budget.gov.au/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The 2016-17 Budget is available at <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>)

Researcher response: Updated link noted

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 03 May 2016

Sources: The Commonwealth of Australia 2016. Budget 2016-17 [online]. Available at: <http://www.budget.gov.au/> (<http://www.budget.gov.au/>).
Parliamentary Library 2016. The 2016-17 Budget: a quick guide [online]. Available at :
http://www.aph.gov.au/About_Parliament/Parliamentary_Departm...
(http://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/pubs/rp/rp1516/Quick_Guides/Budget1617)

Peer Reviewer

Opinion: Agree with Comments

Comments: Suggest link: <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>)

Government Reviewer

Opinion: Agree with Comments

Comments: Information for the 2016-17 Budget is available at <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>)

Researcher response: Updated link noted

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

a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: c. (33)

Sources: The Commonwealth of Australia 2016. Budget 2016-17 [online] Available at: <http://www.budget.gov.au/> (<http://www.budget.gov.au/>)

Comments: Researcher: EB released 03 May 2016 for a financial year starting on 01 July 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: Suggest link: <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>)

Government Reviewer

Opinion: Agree

Researcher response: Updated link noted

EBP-3a: If the EBP is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 03 May 2016

Sources: The Commonwealth of Australia 2016. Budget 2016-17 [online]. Available at: <http://www.budget.gov.au/> (<http://www.budget.gov.au/>) Charter of Budget Honesty Act 1998 (p. 9). <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>)

Comments: Researcher: EBP reporting is included in the Charter of Budget Honesty 1998 (p.10). The publication of the EBP is done immediately when the Appropriations Bill (No. 1) is read for the first time in Parliament by the Treasurer. This is through custom, not legislation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: Information about publication date of Budget papers is available on Budget papers and the Budget website. The longstanding Government practice (not legislation) is to announce the Budget on the 2nd Tuesday of May at 7.30pm with the first reading speech of Appropriation Bill (No. 1) by the Treasurer, at this time the EBP is released online. This timeline is also documented in the ABC Budget coverage which is available online.

Sources: The Commonwealth of Australia 2016. Budget 2016-17 [online]. Available at : <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>) The Australian Broadcasting Corporation 2016. Budget 2016: ABC Coverage on TV, iview, Radio & Online 2016 [online]. Available at: Budget 2016: ABC Coverage on TV, iview, Radio & Online [accessed 27 September 2016]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: Budget Paper No. 1- Budget Strategy and Outlook 2016-17 [online]. Available at: <http://budget.gov.au/2016-17/content/bp1/download/bp1.pdf> (<http://budget.gov.au/2016-17/content/bp1/download/bp1.pdf>) Budget Paper No. 2- Budget Measures 2016-17 [online]. Available at: http://budget.gov.au/2016-17/content/bp2/download/BP2_consolidated.pdf (http://budget.gov.au/2016-17/content/bp2/download/BP2_consolidated.pdf) Budget Paper No. 3- Federal Financial Relations 2016-17 [online]. Available at: http://budget.gov.au/2016-17/content/bp3/download/BP3_consol... (http://budget.gov.au/2016-17/content/bp3/download/BP3_consol...) Budget Paper No. 4- Agency Resourcing 2016-17 [online]. Available at:

<http://budget.gov.au/2016-17/content/bp4/download/Budget2016...> (http://budget.gov.au/2016-17/content/bp4/download/Budget2016-17_BP4.pdf) Budget Speech [online]. Available at: <http://www.budget.gov.au/2016-17/content/speech/html/speech...> (<http://www.budget.gov.au/2016-17/content/speech/html/speech.htm>)

Sources: The Commonwealth of Australia 2016. Budget 2016-17 [online]. Available at : <http://www.budget.gov.au/> (<http://www.budget.gov.au/>) These documents are made available under the Charter of Budget Honesty Act 1998.

Comments: Researcher: URLs of supplementary Budget documents: Portfolio Budget Statement: Agriculture & Water Resources Portfolio [online]. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...>

(<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2016-17/2016-17-full-portfolio.pdf>) Portfolio Budget Statement: Attorney-General's Portfolio [online]. Available at: <https://www.ag.gov.au/Publications/Budgets/Budget2016-17/Doc...>

(<https://www.ag.gov.au/Publications/Budgets/Budget2016-17/Documents/Portfolio-budget-statements/Attorney-Generals-portfolio-2016-17-PBS-full-report.pdf>) Portfolio Budget Statement: Communications and the Arts Portfolio [online]. Available at:

<https://www.communications.gov.au/file/17491/download?token=...> (<https://www.communications.gov.au/file/17491/download?token=J0BLa625>) Portfolio Budget Statement: Defence [online]. Available at: http://www.defence.gov.au/Budget/16-17/2016-17_Defence_PBS_C...

(http://www.defence.gov.au/Budget/16-17/2016-17_Defence_PBS_Complete.pdf) Portfolio Budget Statement: Department of Veterans' Affairs [online]. Available at: <http://www.dva.gov.au/sites/default/files/files/about%20dva/...>

(http://www.dva.gov.au/sites/default/files/files/about%20dva/budgets/2016-17_dva_pbs.pdf) Portfolio Budget Statement: Education and Training Portfolio [online]. Available at: <https://docs.employment.gov.au/system/files/doc/other/employ...>

(https://docs.employment.gov.au/system/files/doc/other/employment_2016-17_pbs_final.pdf)

Portfolio Budget Statement: Employment Portfolio [online]. Available at: <https://docs.employment.gov.au/system/files/doc/other/employ...> (https://docs.employment.gov.au/system/files/doc/other/employment_2016-17_pbs_final.docx) Portfolio Budget Statement: Environment Portfolio [online]. Available at: <http://www.environment.gov.au/system/files/resources/cf24349...>

(<http://www.environment.gov.au/system/files/resources/cf243495-d7df-4dc8-84fd-4411be7f4df7/files/environment-pbs-2016-17.pdf>) Portfolio Budget Statement: Finance Portfolio [online]. Available at: <http://www.finance.gov.au/sites/default/files/2016-17-pbs-fu...>

(<http://www.finance.gov.au/sites/default/files/2016-17-pbs-full.pdf?v=1>) Portfolio Budget Statement: Foreign Affairs and Trade Portfolio [online]. Available at: <http://dfat.gov.au/about-us/corporate/portfolio-budget-state...> (<http://dfat.gov.au/about-us/corporate/portfolio-budget-statements/Documents/2016-17-foreign-affairs-and-trade-pbs.pdf>) Portfolio Budget Statement: Health Portfolio [online]. Available at:

<http://www.health.gov.au/internet/budget/publishing.nsf/Cont...> ([http://www.health.gov.au/internet/budget/publishing.nsf/Content/2016-2017_Health_PBS_sup1/\\$File/2016-17_Health_PBS_0.0_Complete.pdf](http://www.health.gov.au/internet/budget/publishing.nsf/Content/2016-2017_Health_PBS_sup1/$File/2016-17_Health_PBS_0.0_Complete.pdf)) Portfolio Budget Statement: Immigration and Border Protection Portfolio [online]. Available at: <http://www.border.gov.au/ReportsandPublications/Documents/bu...>

(<http://www.border.gov.au/ReportsandPublications/Documents/budget/2016-17-pbs-full.pdf>) Portfolio Budget Statement: Industry, Innovation and Science Portfolio [online]. Available at: <http://industry.gov.au/AboutUs/Budget/Documents/PBS-2016-17...>

(<http://industry.gov.au/AboutUs/Budget/Documents/PBS-2016-17.pdf>) Portfolio Budget Statement: Infrastructure and Regional Development Portfolio [online]. Available at: https://infrastructure.gov.au/department/statements/2016_201...

(https://infrastructure.gov.au/department/statements/2016_2017/budget/files/2016-17_PBS.pdf) Portfolio Budget Statement: Prime Minister and Cabinet [online]. Available at: <http://www.dpmc.gov.au/sites/default/files/publications/2016...>

(<http://www.dpmc.gov.au/sites/default/files/publications/2016-17-pmc-portfolio-budget-statements.pdf>) Portfolio Budget Statement: Social Services [online]. Available at: https://www.dss.gov.au/sites/default/files/documents/05_2016...

(https://www.dss.gov.au/sites/default/files/documents/05_2016/2016-17_social_services_pbs.pdf) Portfolio Budget Statement: Department of Human Services [online]. Available at: <https://www.humanservices.gov.au/sites/default/files/budget-...>

(<https://www.humanservices.gov.au/sites/default/files/budget-2016-17-pbs.pdf>) Portfolio Budget Statement: Treasury Portfolio [online]. Available at: <http://www.treasury.gov.au/~media/Treasury/Publications%20a...>

(<http://www.treasury.gov.au/~media/Treasury/Publications%20and%20Media/Publications/2016/Portfolio%20Budget%20Statements%202016-17/Downloads/PDF/pbs.ashx>) Portfolio Budget Statement: Department of the House of Representatives [online]. Available at:

<http://www.aph.gov.au/~media/05%20About%20Parliament/54%20P...>

(http://www.aph.gov.au/~media/05%20About%20Parliament/54%20Parliamentary%20Depts/54%20Dept%20of%20House%20of%20Reps/PBS/PDF/2016-17_Parliament_PBS_01_DHOR.pdf) Portfolio Budget Statement: Department of the Senate [online]. Available at:

http://www.aph.gov.au/About_Parliament/Parliamentary_Departm...

(http://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Department_of_the_Senate/Portfolio_Budget_Statements/~media/4B8D0DA5E61D4F79F) Portfolio Budget Statement: Department of the Parliamentary Budget Office [online]. Available at:

<http://www.aph.gov.au/~media/05%20About%20Parliament/54%20P...>

(<http://www.aph.gov.au/~media/05%20About%20Parliament/54%20Parliamentary%20Depts/548%20Parliamentary%20Budget%20Office/Reports/Corporate/2016-17/PBS%202016-17%20pdf.pdf?la=en>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: We note that information for the 2016-17 Budget is available at <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>), as the links provided have been superseded by the release of the 2017-18 Budget.

Researcher response: Updated link for the main 2016-17 Budget page noted

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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: The Commonwealth of Australia 2016: data.gov.au (<http://data.gov.au>). Budget 2016-17: Portfolio Budget Statements- Tables and Data [online]. Available at: <https://data.gov.au/dataset/budget-2016-17-tables-and-data> (<https://data.gov.au/dataset/budget-2016-17-tables-and-data>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, 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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Budget Paper No. 1- Budget Strategy and Outlook 2016-17 Budget Paper No. 2- Budget Measures 2016-17 Budget Paper No. 3- Federal Financial Relations 2016-17 Budget Paper No. 4- Agency Resourcing 2016-17 Second reading of the Appropriation Bill (No. 1) 2016-17 by the Honourable Scott Morrison MP, Treasurer of the Commonwealth of Australia.

Sources: Budget Paper No. 1- Budget Strategy and Outlook 2016-17 [online]. Available at: <http://budget.gov.au/2016-17/content/bp1/download/bp1.pdf> (<http://budget.gov.au/2016-17/content/bp1/download/bp1.pdf>) Budget Paper No. 2- Budget Measures 2016-17 [online]. Available at: http://budget.gov.au/2016-17/content/bp2/download/BP2_consol... (http://budget.gov.au/2016-17/content/bp2/download/BP2_consol...) Budget Paper No. 3- Federal Financial Relations 2016-17 [online]. Available at: http://budget.gov.au/2016-17/content/bp3/download/BP3_consol... (http://budget.gov.au/2016-17/content/bp3/download/BP3_consol...) Budget Paper No. 4- Agency Resourcing 2016-17 [online]. Available at: <http://budget.gov.au/2016-17/content/bp4/download/Budget2016...> (http://budget.gov.au/2016-17/content/bp4/download/Budget2016-17_BP4.pdf) Budget Speech [online]. Available at: <http://www.budget.gov.au/2016-17/content/speech/html/speech...> (<http://www.budget.gov.au/2016-17/content/speech/html/speech...>)

Comments: Researcher: Supplementary Budget documents: Portfolio Budget Statement: Agriculture & Water Resources Portfolio Budget Statement: Attorney-General's Portfolio Budget Statement: Communications and the Arts Portfolio Budget Statement: Defence

Portfolio Budget Statement: Department of Veterans' Affairs Portfolio Budget Statement: Education and Training Portfolio Budget Statement: Employment Portfolio Budget Statement: Environment Portfolio Budget Statement: Finance Portfolio Budget Statement: Foreign Affairs and Trade Portfolio Budget Statement: Health Portfolio Budget Statement: Immigration and Border Protection Portfolio Budget Statement: Industry, Innovation and Science Portfolio Budget Statement: Infrastructure and Regional Development Portfolio Budget Statement: Prime Minister and Cabinet Portfolio Budget Statement: Social Services Portfolio Budget Statement: Department of Human Services Portfolio Budget Statement: Treasury Portfolio Budget Statement: Department of the House of Representatives Portfolio Budget Statement: Department of the Senate Portfolio Budget Statement: Department of the Parliamentary Budget Office

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: We note that information for the 2016-17 Budget is available at <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>), as the links provided have been superseded by the release of the 2017-18 Budget.

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: a.

Sources: The Commonwealth of Australia 2016. Glossary of Budget Terms [online]. Available at: <http://budget.gov.au/2016-17/content/glossary.htm> (<http://budget.gov.au/2016-17/content/glossary.htm>) The Commonwealth of Australia 2016. Budget Overview [online]. Available at: <http://budget.gov.au/2016-17/content/glossies/overview/downl...> (<http://budget.gov.au/2016-17/content/glossies/overview/downloads/Budget2016-17-Overview.pdf>) The Commonwealth of Australia 2016. Jobs and Growth [online]. Available at: <http://budget.gov.au/2016-17/content/glossies/jobs-growth/do...> (<http://budget.gov.au/2016-17/content/glossies/jobs-growth/downloads/Budget-2016-17-Jobs-Growth.pdf>) The Commonwealth of Australia 2016. Tax and Super [online]: Available at: http://budget.gov.au/2016-17/content/glossies/tax_super/down... (http://budget.gov.au/2016-17/content/glossies/tax_super/downloads/Budget2016-17-Tax-Super.pdf) The Commonwealth of Australia 2016. Balancing the Budget [online]. Available at: http://budget.gov.au/2016-17/content/glossies/budget_repair/... (http://budget.gov.au/2016-17/content/glossies/budget_repair/downloads/Budget2016-17-Budget-Repair.pdf) The Department of Infrastructure and Regional Development 2016. Investing in Regional Growth [online]. Available at: https://infrastructure.gov.au/department/statements/2016_201... (https://infrastructure.gov.au/department/statements/2016_2017/ministerial-statement/RMBS-2016-17.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: We note that information for the 2016-17 Budget is available at <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>), as the links provided have been superseded by the release of the 2017-18 Budget.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: NA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 10 November 2016

Sources: Federal Register of Legislation 2016. Appropriation Act (No. 1) 2016-17 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00069> (<https://www.legislation.gov.au/Details/C2016A00069>) p.1 Federal Register of Legislation

2016. Appropriation Act (No. 2) 2016-17 [online]. Available at:<https://www.legislation.gov.au/Details/C2016A00070> (<https://www.legislation.gov.au/Details/C2016A00070>) p.1 Federal Register of Legislation 2016. Appropriation (Parliamentary Departments) Act (No. 1) 2016-2017 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00071> (<https://www.legislation.gov.au/Details/C2016A00071>) p.1

Comments: Researcher: Dates reflect the assent of the Bill by the Governor General The conditions surrounding the passing of Appropriations legislation for this year were irregular. This was due to the calling of a double dissolution election very soon after the Budget for 2016-17 was released. As it would not be possible to pass the full Appropriations before Parliament was dissolved, temporary Supply Acts were passed (4 May 2016) to facilitate expenditures until Parliament could deliberate and pass the full Appropriations which occurred at the above date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: The Act is published by the Federal Legislation Register (Legislation Act 2003 [online] available at: <https://www.legislation.gov.au/Details/C2016C00186> (<https://www.legislation.gov.au/Details/C2016C00186>) pp. 23-8). There is no specific time period specified in this document but by convention is available immediately after assent. The Register of Bills is publicly available published by the Parliamentary Library (Parliamentary Services Act 1999), the Bill is published in its initial form at first reading and as passed by both houses of Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 10 November 2016

Sources: The Act is published by the Federal Legislation Register (Legislation Act 2003 [online] available at: <https://www.legislation.gov.au/Details/C2016C00186> (<https://www.legislation.gov.au/Details/C2016C00186>) pp. 23-8). There is no specific time period specified in this document but by convention is available immediately after assent. The Register of Bills is publicly available published by the Parliamentary Library (Parliamentary Services Act 1999), the Bill is published in its initial form at first reading and as passed by both houses of Parliament.

Comments: Researcher: The relevant Bills of the EB are available immediately as they are introduced into Parliament and are published immediately as they are amended on subsequent readings. The final form of the Bill as passed by both houses is also available on the Parliament website. Immediately when assent is granted the legislation is published on the Federal Register of Legislation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

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

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

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

Sources: Federal Register of Legislation [online]. Available at: <https://www.legislation.gov.au/> (<https://www.legislation.gov.au/>) Parliamentary Counsel Act 1970, Bills are made publicly available and hence appear in their final form when they pass both houses, when this is granted assent and becomes an Act it is immediately entered and publicly available on the Federal Register of Legislation <https://www.legislation.gov.au/> (<https://www.legislation.gov.au/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

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

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 mark this question "n/a."

Answer: Federal Register of Legislation 2016. Appropriation Act (No. 1) 2016-17 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00069> (<https://www.legislation.gov.au/Details/C2016A00069>) Federal Register of Legislation 2016. Appropriation Act (No. 2) 2016-17 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00070> (<https://www.legislation.gov.au/Details/C2016A00070>) Federal Register of Legislation 2016. Appropriation (Parliamentary Departments) Act (No. 1) 2016-2017 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00071> (<https://www.legislation.gov.au/Details/C2016A00071>)

Sources: Federal Register of Legislation <https://www.legislation.gov.au/> (<https://www.legislation.gov.au/>)

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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: Appropriation Bill (No. 1) 2016-17 Part 1 Section 4 references Portfolio Statements.

Comments: Researcher: No new data is published in a machine-readable format with the EB, However, for the purposes of the Appropriation Bills the Portfolio Budget Statements are relevant documents for the purposes of interpretation of the Bill, as in the above reference. The data for the Portfolio Budget Statements are available in full online <http://data.gov.au/dataset/budget-2016-17-tables-and-data> (<http://data.gov.au/dataset/budget-2016-17-tables-and-data>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

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

Researcher response: Subject to comment of Govt reviewer, have updated the score upwards

IBP comment: Given that the Appropriations Bill declares the Portfolio Statements to be "relevant documents," those documents (including those that are machine-readable) can be considered for this question, under OBS methodology.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, 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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Appropriation Act (No. 1) 2016-2017 Appropriation Act (No. 2) 2016-2017 Appropriation (Parliamentary Departments) Act (No. 1) 2016-2017

Sources: Federal Register of Legislation <https://www.legislation.gov.au/> (<https://www.legislation.gov.au/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: b.

Sources: No citizens version published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: 2016-17

Sources: Budget 2016-17 [online]. Available at : <http://www.budget.gov.au/> (<http://www.budget.gov.au/>) [accessed 28 September 2016]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions 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 Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Budget 2016-17 [online]. Available at : <http://www.budget.gov.au/> (<http://www.budget.gov.au/>)

Comments: Researcher: CB documents are available from the Budget 2016-17 website, this includes a broad overview of the whole Budget, as well as summaries of 'Jobs and Growth', 'Tax and Super' and 'Balancing the Budget'. Each of these categories has a summary of Budget measures and a number of fact sheets available as PDF documents. There are also short videos included in each category of the CB. Additional CB available from Department of Infrastructure and Regional Development website The Department of Infrastructure and Regional Development 2016. Investing in Regional Growth [online]. Available at: https://infrastructure.gov.au/department/statements/2016_201... (https://infrastructure.gov.au/department/statements/2016_2017/ministerial-statement/RMBS-2016-17.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Information for the 2016-17 Budget is available at <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>)

CB-2b: If you selected option “c” or “d” in question CB-2a above, 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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” 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 Budgets are produced and their dates of publication.

Answer: 03 May 2016

Sources: Budget 2016-17 [online]. Available at : <http://www.budget.gov.au/> (<http://www.budget.gov.au/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Date stamps provided on the CB documents. They are all available by convention on the Budget website on the day of the release of the Budget.

Sources: Budget 2016-17 [online]. Available at : <http://www.budget.gov.au/> (<http://www.budget.gov.au/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” 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 Budgets are produced and their URL or weblink.

Answer: Budget 2016-17. Budget Overview [online]. Available at: <http://budget.gov.au/2016-17/content/glossies/overview/html/> (<http://budget.gov.au/2016-17/content/glossies/overview/html/>)

Sources: Budget 2016-17. Jobs and Growth [online]. Available at: <http://budget.gov.au/2016-17/content/glossies/jobs-growth/html/> (<http://budget.gov.au/2016-17/content/glossies/jobs-growth/html/>) Budget 2016-17. Tax and Super [online]. Available at: http://budget.gov.au/2016-17/content/glossies/tax_super/html/... (http://budget.gov.au/2016-17/content/glossies/tax_super/html/) Budget 2016-17. Balancing the Budget [online]. Available at: http://budget.gov.au/2016-17/content/glossies/budget_repair/... (http://budget.gov.au/2016-17/content/glossies/budget_repair/html/) Budget 2016-17, Your Budget [online]. Available at: <http://www.budget.gov.au/2016-17/#your-budget> (<http://www.budget.gov.au/2016-17/#your-budget>)

Comments: Researcher: 'Your Budget' allows individuals to get personalised Budget information out of the documents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: We note the updated URLs for the 2016-17 Budget. Budget Speech: <http://budget.gov.au/2016-17/content/speech/html/speech.htm> (<http://budget.gov.au/2016-17/content/speech/html/speech.htm>). Budget Overview: <http://budget.gov.au/2016-17/content/glossies/overview/html/> (<http://budget.gov.au/2016-17/content/glossies/overview/html/>). Jobs and Growth: <http://budget.gov.au/2016-17/content/glossies/jobs-growth/html/>... (<http://budget.gov.au/2016-17/content/glossies/jobs-growth/html/>). Tax and Super: http://budget.gov.au/2016-17/content/glossies/tax_super/html/... (http://budget.gov.au/2016-17/content/glossies/tax_super/html/). Balancing the Budget: http://budget.gov.au/2016-17/content/glossies/budget_repair/... (http://budget.gov.au/2016-17/content/glossies/budget_repair/html/).

Researcher response: The links highlighted have been updated, as Budget 2016/17 materials have been archived. The main document for the CB is the Budget Overview which contains glossies highlighting the major changes in the Budget. Also we have added a Budget page called 'Your Budget' which allows individuals to get personalised Budget information out of the documents please see: <http://www.budget.gov.au/2016-17/#your-budget> (<http://www.budget.gov.au/2016-17/#your-budget>)

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Budget 2016-17: Budget Overview Budget 2016-17: Sticking to our national economic plan for jobs and growth Budget 2016-17: Making our tax system more sustainable Budget 2016-17: Ensuring that the Government lives within its means Investing in Regional Growth

Sources: The Commonwealth of Australia 2016. Budget 2016-17 [online]. Available at: <http://www.budget.gov.au/> (<http://www.budget.gov.au/>) The Department of Infrastructure and Regional Development 2016. Investing in Regional Growth [online]. Available at:

https://infrastructure.gov.au/department/statements/2016_201... (https://infrastructure.gov.au/department/statements/2016_2017/ministerial-statement/RMBS-2016-17.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: We note the full titles of the CB: "Budget 2016-17 Overview" accessible at: <http://budget.gov.au/2016-17/content/glossies/overview/html/> (<http://budget.gov.au/2016-17/content/glossies/overview/html/>). "Budget 2016-17 Jobs and growth - sticking to our national economic plan for jobs and growth in a stronger, new and more diversified economy " accessible at: <http://budget.gov.au/2016-17/content/glossies/jobs-growth/ht...> (<http://budget.gov.au/2016-17/content/glossies/jobs-growth/html/>). "Budget 2016-17 Tax and Super "- making our tax system more sustainable so we can cover the Government's responsibilities for the next generation accessible at: http://budget.gov.au/2016-17/content/glossies/tax_super/html... (http://budget.gov.au/2016-17/content/glossies/tax_super/html/). "Budget 2016-17 Balancing the budget - Ensuring that the Government lives within its means balancing the budget and reducing the burden of long term debt" accessible at: http://budget.gov.au/2016-17/content/glossies/budget_repair/... (http://budget.gov.au/2016-17/content/glossies/budget_repair/html/).

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 Budgets are produced and which budget documents they simplify.

Answer: The CB corresponds to the plans put forward in the Budget Papers (Nos. 1-4).

Sources: The Commonwealth of Australia 2016. Budget Papers (Nos. 1-4) 2016-17 [online]. Available at: <http://budget.gov.au/2016-17/content/> (<http://budget.gov.au/2016-17/content/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015-16, 2016-17

Sources: Department of Finance 2015-16. Commonwealth Monthly Financial Statements [online]. Available at <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Updated URL for the 2015-16 financial year: <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous/#y2015-2016>). Monthly statements for the 2016-17 financial year are also available: <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: Department of Finance 2015-16. Commonwealth Monthly Financial Statements [online]. Available at <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial->

statements/) The Commonwealth Monthly Financial Statements are required under Section 47 (p. 42) of Public Governance, Performance and Accountability Act 2013.

Comments: Researcher: For more information on the accounting guidelines see: Department of Finance 2016. Accounting Policy Guidelines [online]. Available at: <http://www.finance.gov.au/resource-management/reporting-acco...> (<http://www.finance.gov.au/resource-management/reporting-accounting/accounting-guidance/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Monthly Financial Statements November 2015: 18 December 2015 Monthly Financial Statements December 2015: 22 January 2016 Monthly Financial Statements January 2016: 26 February 2016 Monthly Financial Statements February 2016: 24 March 2016 Monthly Financial Statements March 2016: 22 April 2016 Monthly Financial Statements April 2016: 27 May 2016 Monthly Financial Statements May 2016: 24 June 2016 Monthly Financial Statements July and August 2016: 14 October 2016 Monthly Financial Statements September 2016: 21 October 2016 Monthly Financial Statements October 2016: 25 November 2016 Monthly Financial Statements November 2016: 22 December 2016

Sources: Minister for Finance. Media Releases [online]. Available at: <http://www.finance.gov.au/media-releases/> (<http://www.finance.gov.au/media-releases/>)

Comments: Researcher: June-July monthly statements granted flexibility so that Final Budget Outcomes can be published by September end. See Department of Finance website <http://www.finance.gov.au/resource-management/reporting-acco...> (<http://www.finance.gov.au/resource-management/reporting-accounting/overview/#processes>) Under Monthly Financial Reporting section Also included is the most recent IYR for FY 2016-17

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Updated URL for the 2015-16 financial year: <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous/#y2015-2016>). Monthly statements for the 2016-17 financial year are also available: <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: Media releases on the Minister for Finance website and the Department of Finance

Sources: Department of Finance. Monthly Financials Statements [online]. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-...> (<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>) Minister for Finance. Media Releases [online]. Available at: <http://www.finance.gov.au/media-releases/> (<http://www.finance.gov.au/media-releases/>)

Peer Reviewer

Opinion: Agree

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

Answer: https://www.finance.gov.au/sites/default/files/mfs-may_2016... (https://www.finance.gov.au/sites/default/files/mfs-may_2016.pdf)
<https://www.finance.gov.au/sites/default/files/mfs-april-2016...> (<https://www.finance.gov.au/sites/default/files/mfs-april-2016.pdf>)
<https://www.finance.gov.au/sites/default/files/mfs-march-2016...> (<https://www.finance.gov.au/sites/default/files/mfs-march-2016.pdf>)
<https://www.finance.gov.au/sites/default/files/mfs-february-2016...> (<https://www.finance.gov.au/sites/default/files/mfs-february-2016.pdf>)
<http://www.finance.gov.au/sites/default/files/mfs-january-2016...> (<http://www.finance.gov.au/sites/default/files/mfs-january-2016.pdf>)
https://www.finance.gov.au/sites/default/files/mr-december_15.pdf (https://www.finance.gov.au/sites/default/files/mr-december_15.pdf)
<https://www.finance.gov.au/sites/default/files/mfs-november-15.pdf> (<https://www.finance.gov.au/sites/default/files/mfs-november-15.pdf>)
<https://www.finance.gov.au/sites/default/files/mfs-oct-15.pdf?v=1> (<https://www.finance.gov.au/sites/default/files/mfs-oct-15.pdf?v=1>)
<https://www.finance.gov.au/sites/default/files/mfs-sep-15.pdf> (<https://www.finance.gov.au/sites/default/files/mfs-sep-15.pdf>)
<https://www.finance.gov.au/sites/default/files/mfs-july-august-15.pdf> (<https://www.finance.gov.au/sites/default/files/mfs-july-august-15.pdf>)
http://www.finance.gov.au/sites/default/files/mfs-july-august_2016.pdf (http://www.finance.gov.au/sites/default/files/mfs-july-august_2016.pdf)
http://www.finance.gov.au/sites/default/files/mfs-september_2016.pdf (http://www.finance.gov.au/sites/default/files/mfs-september_2016.pdf)
https://www.finance.gov.au/sites/default/files/mfs-october_2016_0.pdf (https://www.finance.gov.au/sites/default/files/mfs-october_2016_0.pdf)
https://www.finance.gov.au/sites/default/files/mfs-november_2016.pdf (https://www.finance.gov.au/sites/default/files/mfs-november_2016.pdf)

Sources: https://www.finance.gov.au/sites/default/files/mfs-may_2016... (https://www.finance.gov.au/sites/default/files/mfs-may_2016.pdf)
<https://www.finance.gov.au/sites/default/files/mfs-april-2016...> (<https://www.finance.gov.au/sites/default/files/mfs-april-2016.pdf>)
<https://www.finance.gov.au/sites/default/files/mfs-march-2016...> (<https://www.finance.gov.au/sites/default/files/mfs-march-2016.pdf>)
<https://www.finance.gov.au/sites/default/files/mfs-february-2016...> (<https://www.finance.gov.au/sites/default/files/mfs-february-2016.pdf>)
<http://www.finance.gov.au/sites/default/files/mfs-january-2016...> (<http://www.finance.gov.au/sites/default/files/mfs-january-2016.pdf>)
https://www.finance.gov.au/sites/default/files/mr-december_15.pdf (https://www.finance.gov.au/sites/default/files/mr-december_15.pdf)
<https://www.finance.gov.au/sites/default/files/mfs-november-15.pdf> (<https://www.finance.gov.au/sites/default/files/mfs-november-15.pdf>)
<https://www.finance.gov.au/sites/default/files/mfs-oct-15.pdf?v=1> (<https://www.finance.gov.au/sites/default/files/mfs-oct-15.pdf?v=1>)
<https://www.finance.gov.au/sites/default/files/mfs-sep-15.pdf> (<https://www.finance.gov.au/sites/default/files/mfs-sep-15.pdf>)
<https://www.finance.gov.au/sites/default/files/mfs-july-august-15.pdf> (<https://www.finance.gov.au/sites/default/files/mfs-july-august-15.pdf>)
http://www.finance.gov.au/sites/default/files/mfs-july-august_2016.pdf (http://www.finance.gov.au/sites/default/files/mfs-july-august_2016.pdf)
http://www.finance.gov.au/sites/default/files/mfs-september_2016.pdf (http://www.finance.gov.au/sites/default/files/mfs-september_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: The Commonwealth of Australia. Australian Government general government sector Monthly Financial Statements Tables and Data [online]. Available at: <https://data.gov.au/dataset/australian-government-general-govern...> (<https://data.gov.au/dataset/australian-government-general-govern...>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, 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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Australian Government General Government Sector Monthly Financial Statements November 2015 Australian Government General Government Sector Monthly Financial Statements December 2015 Australian Government General Government Sector Monthly Financial Statements January 2016 Australian Government General Government Sector Monthly Financial Statements February 2016 Australian Government General Government Sector Monthly Financial Statements March 2016 Australian Government General Government Sector Monthly Financial Statements April 2016 Australian Government General Government Sector Monthly Financial Statements May 2016 Australian Government General Government Sector Monthly Financial Statements June-July 2016 Australian Government General Government Sector Monthly Financial Statements August 2016 Australian Government General Government Sector Monthly Financial Statements September 2016 Australian Government General Government Sector Monthly Financial Statements October 2016

Sources: Department of Finance. Monthly Financials Statements [online]. Available at: [https://www.finance.gov.au/publications/commonwealth-monthly...](https://www.finance.gov.au/publications/commonwealth-monthly-...) (<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: Only a single document published, CB not required under PGPA Act.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016-17

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>) Federal Register of Legislation. Charter of Budget Honesty Act 1998 Clause 14 [online]. Available at: http://www.comlaw.gov.au/Details/C2012C00230/Html/Text#_Toc3... (http://www.comlaw.gov.au/Details/C2012C00230/Html/Text#_Toc317146004)

Comments: Researcher: Publication of the Mid-Year Economic Fiscal Outlook occurs under Clause 14 of the PGPA Act.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 19 December 2016

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Monitoring of website, consistent with date on website and document.

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEF0-combined.pdf>)

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEF0-combined.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: There is no machine-readable data set available which contains the numerical data in the MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, 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

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Mid-Year Economic and Fiscal Outlook 2016-17

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>)

Comments: Researcher: There is a press release issued by the Treasurer that presents the highlights of MYEFO. The Treasury 2016. Media Release: 2016-17 Mid-Year Economic and Fiscal Outlook [online]. Available at: <http://sjm.ministers.treasury.gov.au/media-release/136-2016/> (<http://sjm.ministers.treasury.gov.au/media-release/136-2016/>)

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 2015-16

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/html/index.htm> (<http://budget.gov.au/2015-16/content/fbo/html/index.htm>) Department of Agriculture and Water Resources 2016. Annual Report 2015-16 [online]. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>)

Comments: Researcher: There is no website which publishes all the Annual Reports as each department or agency publishes an Annual Report available from their website, an example of one AR is available above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: The answer has been modified to include the Annual Reports published by each department or agency as part of the FBO

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/html/index.htm> (<http://budget.gov.au/2015-16/content/fbo/html/index.htm>) Charter of Budget Honesty Act 1998 requires that the Final Budget Outcome be delivered no later than three months after the end of the financial year Public Service Act 1999 63(2) and 70(2) Public Governance, Performance and Accountability Act 2013 Department of Agriculture 2016. Annual Report 2015-16. [online] Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>)

Comments: Researcher: Under subsections 63(2) and 70(2) of the Public Service Act 1999, each agency or department must publish an annual report after the end of each financial year for the Agency or Department Minister for presentation to the Parliament, annual reports must be provided to the responsible Minister by the 15th day of the fourth month after the end of the reporting period to comply with the Public Governance, Performance and Accountability Act 2013. The report must be prepared in accordance with guidelines approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit. There is no website which publishes all the Annual Reports as each department or agency publishes an Annual Report available from their website, an example of one AR is available above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: I have added in information about the timelines that the Annual Reports must adhere to, as well as an example of an Annual Report

YER-3a: If the YER is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Final Budget Outcome: 30 September 2016

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/html/index.htm> (<http://budget.gov.au/2015-16/content/fbo/html/index.htm>) Department of Agriculture and Water Resources 2016. Annual Report 2015-16. [online] Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>) Published: 19 September 2016

Comments: Researcher: There is no website which publishes all the Annual Reports as each department or agency publishes an Annual Report available from their website, an example of one AR is available above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

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: Budget website and press release from the Treasurer and Minister of Finance. 'The Guardian' news article on the release of the Final Budget Outcomes.

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/html/index.htm> (<http://budget.gov.au/2015-16/content/fbo/html/index.htm>) The Hon Scott Morrison MP 2016. 2015-16 Final Budget Outcome Joint media release with Senator the Hon. Mathias Cormann Minister for Finance [online]. Available at: <http://sjm.ministers.treasury.gov.au/media-release/107-2016/> (<http://sjm.ministers.treasury.gov.au/media-release/107-2016/>) Paul Karp 2016. Final budget outcome for 2015-16 shows \$340m improvement in bottom line. The Guardian [online]. Available at: <https://www.theguardian.com/business/2016/sep/30/final-budget-outcome-for-2105-16-shows-340m-improvement-in-bottom-line> (<https://www.theguardian.com/business/2016/sep/30/final-budget-outcome-for-2105-16-shows-340m-improvement-in-bottom-line>) Department of Agriculture and Water Resources 2016. Annual Report 2015-16. [online] Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>) Annual report is date stamped

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: na

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 mark this question "n/a."

Answer: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>)

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf> Department of Agriculture and Water Resources 2016. Annual Report 2015-16. [online] Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>

Comments: Researcher: There is no website which publishes all the Annual Reports as each department or agency publishes an Annual Report available from their website, an example of one AR is available above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: na

IBP comment: Note this website: <http://www.australia.gov.au/about-government/publications/annual-reports>

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/html/index.htm>

Comments: Researcher: The FBO is only available in pdf or doc format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The URL provided does not contain the machine readable '2015-16 Final Budget Outcome.'

Researcher response: I agree with the reviewer. The score is revised from "a" to "c". The link does not contain machine readable information

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, 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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2015-16 Final Budget Outcome

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/html/index.htm> (<http://budget.gov.au/2015-16/content/fbo/html/index.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: Not published

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 2014-15

Sources: Australian National Audit Office 2015. Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2015 [online]. Available at: <https://www.anao.gov.au/work/financial-statement-audit/austr...> (<https://www.anao.gov.au/work/financial-statement-audit/australian-government-entities-2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: a. (100)

Sources: Published 17 December 2015 for year-ended 30 June 2015. Published under Public Governance, Performance and Accountability Act 2013. Section 37 (pp.34-37) Financial Management and Accountability Act 1997

Comments: Researcher: The PGPA Act specifies that the AR should be produced within a 'reasonable' time. By convention, it is usually published within 6 months after of the end of the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 17 December 2015

Sources: Australian National Audit Office 2015. Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2015 [online]. Available at: <https://www.anao.gov.au/work/financial-statement-audit/austr...> (<https://www.anao.gov.au/work/financial-statement-audit/australian-government-entities-2015>)

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 publication and website have a date stamp.

Sources: Australian National Audit Office 2015. Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2015 [online]. Available at: <https://www.anao.gov.au/work/financial-statement-audit/austr...> (<https://www.anao.gov.au/work/financial-statement-audit/australian-government-entities-2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <https://www.anao.gov.au/work/financial-statement-audit/austr...> (<https://www.anao.gov.au/work/financial-statement-audit/australian-government-entities-2015>)

Sources: Australian National Audit Office 2015. Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2015 [online]. Available at: <https://www.anao.gov.au/work/financial-statement-audit/austr...> (<https://www.anao.gov.au/work/financial-statement-audit/australian-government-entities-2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Only available in PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, 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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2015

Sources: Australian National Audit Office 2015. Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2015 [online]. Available at: <https://www.anao.gov.au/work/financial-statement-audit/austr...> (<https://www.anao.gov.au/work/financial-statement-audit/australian-government-entities-2015>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: Not produced

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.

a. Yes

b. No

Answer: a.

Sources: Department of Treasury <http://www.treasury.gov.au/> (<http://www.treasury.gov.au/>) Budget website <http://www.budget.gov.au/> (<http://www.budget.gov.au/>) Data.gov (<http://data.gov>) <http://data.gov.au/> (<http://data.gov.au/>) Department of Finance <https://www.finance.gov.au/> (<https://www.finance.gov.au/>) Australian Bureau of Statistics <http://www.abs.gov.au/> (<http://www.abs.gov.au/>) Australian National Audit Office <https://www.anao.gov.au/> (<https://www.anao.gov.au/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and 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.

a. Yes

b. No

Answer: a.

Sources: Australian Bureau of Statistics: <http://www.abs.gov.au/AUSSTATS/abs@.nsf/second+level+view?Re...>
(<http://www.abs.gov.au/AUSSTATS/abs@.nsf/second+level+view?ReadForm&prodno=5519.0.55.001&viewtitle=Government%20Finance%20Statistics,%20Australia~June%20Quarter%202016~Latest~06/09/2016&&tablename>Data.gov>) (<http://data.gov>) (<http://data.gov.au/dataset/australian-government-general-gov...>) (<http://data.gov.au/dataset/australian-government-general-government-sector-monthly-financial-statements-tables-and-data>) (<http://data.gov.au/dataset/budget-2016-17-tables-and-data>) (<http://data.gov.au/dataset/budget-2016-17-tables-and-data>) Department of Finance: <https://www.finance.gov.au/publications/commonwealth-monthly...> (<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Australian Bureau of Statistics: <http://www.abs.gov.au/AUSSTATS/abs@.nsf/second+level+view?Re...>
(<http://www.abs.gov.au/AUSSTATS/abs@.nsf/second+level+view?ReadForm&prodno=5519.0.55.001&viewtitle=Government%20Finance%20Statistics,%20Australia~June%20Quarter%202016~Latest~06/09/2016&&tablename>Data.gov>) (<http://data.gov>) (<http://data.gov.au/dataset/australian-government-general-gov...>) (<http://data.gov.au/dataset/australian-government-general-government-sector-monthly-financial-statements-tables-and-data>), also publish annual budget data resources Department of Finance: <https://www.finance.gov.au/publications/commonwealth-monthly...> (<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Australian Bureau of Statistics: the summary page of the Government Finance Statistics pages have a breakdown of key figures through charts and tables eg. <http://www.abs.gov.au/AUSSTATS/abs@.nsf/Lookup/5519.0.55.001...>
(<http://www.abs.gov.au/AUSSTATS/abs@.nsf/Lookup/5519.0.55.001Main+Features1June%20Quarter%202016?OpenDocument>)

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.

a. Yes

b. No

Answer: a.

Sources: Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2012C00230/Html/Text...>
(https://www.legislation.gov.au/Details/C2012C00230/Html/Text#_Toc317146004) Public Governance, Performance and Accountability Act 2013. Available at: <https://www.legislation.gov.au/Details/C2016C00414> (<https://www.legislation.gov.au/Details/C2016C00414>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Parliamentary Service Amendment (Parliamentary Budget Officer) Bill 2011. Available at: <https://www.legislation.gov.au/Details/C2011A00170> (<https://www.legislation.gov.au/Details/C2011A00170>) Financial Management and Accountability Act 1997 [online]. Available at: <https://www.legislation.gov.au/Details/C2015C00191> (<https://www.legislation.gov.au/Details/C2015C00191>)

Peer Reviewer

Opinion: Agree

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)?

a. (100) Yes, administrative units accounting for all expenditures are presented.

b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.

d. (0) No, expenditures are not presented by administrative unit.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 4: Agency Resourcing [online]. Available at: <http://www.budget.gov.au/2016-17/content/bp4/download/Budget...> (http://www.budget.gov.au/2016-17/content/bp4/download/Budget2016-17_BP4.pdf)

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Statement 5: Expenses and Net Capital Investments in Budget Paper 1 page 5-12: also include breakdowns of expenditure by the 20 largest programs.

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

a. (100) Yes, expenditures are presented by functional classification.

b. (0) No, expenditures are not presented by functional classification.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 5, p.7, Table 3

Comments: Researcher: This reference provides an overview of the general government expenses by function.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, the functional classification is compatible with international standards.

b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: United Nations 2012. National Classifications: Government Purpose Classification [oline].

<http://unstats.un.org/unsd/cr/ctryreg/ctrydetail.asp?id=1005> (<http://unstats.un.org/unsd/cr/ctryreg/ctrydetail.asp?id=1005>) The Australian

Bureau of Statistics 1998. A Guide to Major ABS Classifications, 1998 [online]. Available at:

<http://www.abs.gov.au/ausstats/abs@.nsf/0/CD6DEA41DD9C3A55CA...>

(<http://www.abs.gov.au/ausstats/abs@.nsf/0/CD6DEA41DD9C3A55CA25697E00184BEF?opendocument>)

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?

a. (100) Yes, expenditures are presented by economic classification.

b. (0) No, expenditures are not presented by economic classification.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 9, pp.5, Table 1

Comments: Researcher: Table 1 provides a breakdown of all general government sector expenses by economic classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, the economic classification is compatible with international standards.

b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Australian Bureau of Statistics 2015. Australian System of Government Finance Statistics: Concepts, Sources and Methods p. 332

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 4: Agency Resourcing [online]. Available at: <http://budget.gov.au/2016-17/content/bp4/html/> (<http://budget.gov.au/2016-17/content/bp4/html/>). The Portfolio Budget Statements are available at <http://budget.gov.au/2016-17/content/pbs/html/> (<http://budget.gov.au/2016-17/content/pbs/html/>). This provides links to each detailed Department and Agency Portfolio which is on the departmental or agency website. See, for example, the Agricultural and Water Resources Portfolio statement at <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2016-17/2016-17-full-portfolio.pdf>) .

Peer Reviewer

Opinion: Agree with Comments

Comments: Budget Paper 1, Statement 5, Table 3.1 presents Top 20 programs by expenses in 2016-17. Otherwise, information on programs is available in Portfolio Budget Statements.

Government Reviewer

Opinion: Agree

Researcher response: done

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)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Administrative: The Commonwealth of Australia 2016. Portfolio Budget Statements [online]. Available at: <http://www.budget.gov.au/2016-17/content/pbs/html/> (<http://www.budget.gov.au/2016-17/content/pbs/html/>) Functional: The Commonwealth of Australia 2016. Budget Paper No. 1: Strategy and Outlook [online]. Available at: <http://www.budget.gov.au/2016-17/content/bp1/download/bp1.pdf> (<http://www.budget.gov.au/2016-17/content/bp1/download/bp1.pdf>) Statement 5, p.7, Table 3. Economic: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 9, pp.5, Table 1
Comments: Researcher: The projections by administrative unit are given in the Portfolio Budget Statements for each government portfolio, for example: Department of Agriculture and Water Resources 2016. Portfolio Budget Statement 2016-17 [online]. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2016-17/2016-17-full-portfolio.pdf>) pp.57-58, Table 3.1

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?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.

- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 5, pgs. 13-45; Table A1 includes detail by function and subfunction.

Comments: Researcher: Tables provides three years beyond the budget year, with forward estimates to 2019-20 period

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

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?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Strategy and Outlook [online]. Available at: <http://www.budget.gov.au/2016-17/content/bp1/download/bp1.pdf>... (<http://www.budget.gov.au/2016-17/content/bp1/download/bp1.pdf>). Statement 4, p.19, Table 7 and 10.

Comments: Researcher: Cash receipts (Table 7) are the figures for when the government actually receives the money (ie the cash transaction occurs), accrual revenue (Table 10) refers to the time when the economic transaction occurs. For example, a business collects GST in one period and pays it to the government in the second period, the collection by the business will be accounted for in accrual and will only show up in cash receipts when the payment is made to the government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 4, p.16, Table 7

Comments: Researcher: Table 7 provides estimates of the 2016-17 non-tax cash receipts of \$28,515 million with sources of \$18,271 million explained leaving more than one-third of sources unspecified.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 4, p.16, Table 7
Comments: Researcher: Projected until 2019-20 period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 4, p.16, Table 7
Comments: Researcher: Projected until 2019-20 period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: New borrowing: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 3, p. 5 Net debt: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 6, p.7, Table 2 Interest payments: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 6, p.14, Table 9

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 6, pp.3-25. Interest rates on the debt instruments: Chart 4 and associated text Maturity profile of the debt: Statement 6, p.10-12, Tables 5-8 [but not for BY; as of April 2016] Australia does borrow in foreign currency. pp. 6-3 "all new CGS issuance is undertaken in Australian dollars. There is a very small amount of foreign currency denominated debt securities on issue remaining from issuance undertaken before 1988. Most of these securities mature in March 2017."

Comments: Researcher: Statement 6 presents a narrative discussion of total net debt and the projections over the next four years. Table 3 of Statement 6 presents information about the liabilities and assets included in net debt, Table 4 presents a reconciliation of the debt and the last available update on debt, the 2014-15 MYEFO, outlining the divergence from the expected figures. Statement 6 page 18-25 also has discussion on assets and liabilities. There is in-depth discussion on the estimates and projections of CGS issues, and Table 1 presents these estimates, Table 2 gives reconciliation of the actual changes since the last update of the 2014-15 MYEFO, which is illustrated in Chart 1. Government security issues are a major form of debt financing. Residency of debt: Statement 6, pp.12-13, Chart 3 [but not for BY] This is all information beyond the core components.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Economic updates publish data on residency of debt as it becomes available

Researcher response: .

IBP comment: IBP agrees with a "b" response, noting that core information related to the maturity of debt is not provided for the budget year but only for debt on issue as of 26 April 2016; however, other information beyond the core is provided in Statement 6.

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 2, p.6, Table 1. The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 2, pp.3-31

Comments: Researcher: Nominal GDP: Budget Paper No. 1: Budget Strategy and Outlook. Statement 2, pp.27-28 Inflation rate: Budget Paper No. 1: Budget Strategy and Outlook. Statement 2, p.27 Real GDP growth: Budget Paper No. 1: Budget Strategy and Outlook. Statement 2, p.6, Table 1 Interest rates: Budget Paper No. 1: Budget Strategy and Outlook. Statement 6, p.14, Chart 4

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.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Paper No. 1: Budget Strategy and Outlook. Statement 7, pp.3-22

Peer Reviewer

Opinion: Agree with Comments

Comments: Suggest that the source be noted as, "Budget Paper No. 1: Budget Strategy and Outlook. Statement 7, pp.7-3 to 7-22 to avoid confusion with page numbering". There is another page number 3-22 which refers to Statement 3. Statement 7 does not have have page number 3-22.

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?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 2 2016-17: Budget Measures [online]. Available at: http://www.budget.gov.au/2016-17/content/bp2/download/BP2_co... (http://www.budget.gov.au/2016-17/content/bp2/download/BP2_consolidated.pdf)

Comments: Researcher: Budget Paper No.2 provides a breakdown of revenue, expense and capital measures by portfolio.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 2, 2016-17: Budget Measures. pp. 1-19.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Administrative: The Commonwealth of Australia 2016. Portfolio Budget Statements [online]. Available at: <http://www.budget.gov.au/2016-17/content/pbs/html/> (<http://www.budget.gov.au/2016-17/content/pbs/html/>) Functional: The Commonwealth of Australia 2016. Budget Paper No. 1: Strategy and Outlook [online]. Available at: <http://www.budget.gov.au/2016-17/content/bp1/download/bp1.pdf> (<http://www.budget.gov.au/2016-17/content/bp1/download/bp1.pdf>) Statement 5, p.7, Table 3. Economic: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook.Statement 9, pp.5, Table 1

Comments: Researcher: For example of administrative: Department of Agriculture and Water Resources 2016. Portfolio Budget Statement 2016-17 [online]. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2016-17/2016-17-full-portfolio.pdf>) pp.57-58, Table 3.1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Updated URL: <http://www.agriculture.gov.au/about/reporting/budget/previous...> (<http://www.agriculture.gov.au/about/reporting/budget/previous-budgets>)

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 4: Agency Resourcing [online]. Available at: <http://budget.gov.au/2016-17/content/bp4/html/> (<http://budget.gov.au/2016-17/content/bp4/html/>) The Commonwealth of Australia 2016. Portfolio Budget Statements [online]. Available at: <http://www.budget.gov.au/2016-17/content/pbs/html/> (<http://www.budget.gov.au/2016-17/content/pbs/html/>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Budget Paper 1, Statement 5, Table 3.1 presents Top 20 programs by expenses in for previous year. Otherwise, information on programs is available in Portfolio Budget Statements. Portfolio Budget Statements are available at <http://budget.gov.au/2016-17/content/pbs/html/> (<http://budget.gov.au/2016-17/content/pbs/html/>). This provides links to each detailed Department and Agency Portfolio which is on the departmental or agency website. See, for example, the Agricultural and Water Resources Portfolio statement at <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2016-17/2016-17-full-portfolio.pdf>) .

Government Reviewer

Opinion: Agree with Comments

Comments: Statement 5: Expenses and Net Capital Investments in Budget Paper 1 page 5-12: also include breakdowns of expenditure by the 20 largest programs, including the previous budget year.

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?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 5, p.6, Table 2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Functional: The Commonwealth of Australia 2016. Budget Paper No. 1: Strategy and Outlook [online]. Available at: <http://www.budget.gov.au/2016-17/content/bp1/download/bp1.pdf>... (<http://www.budget.gov.au/2016-17/content/bp1/download/bp1.pdf>) Statement 5, p.49-51, Table A1.

Comments: Researcher: Table A1 presents the actuals of BY-2 by function and sub-function, and none of the other expenditure classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 5, p.5, Table 1.1

Comments: Researcher: The actual figures for BY-2 are presented, see for comparison the attached Final Budget Outcome Table A1 which corresponds to the Budget Paper No. 1: Budget Strategy and Outlook, Table A1 Statement 5, p.50 and has the same figures.

Peer Reviewer

Opinion: Agree with Comments

Comments: Source should be: Budget Paper No. 1: Budget Strategy and Outlook, Statement 5, Table A1.

Government Reviewer

Opinion: Agree

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 4, p.16, Table 7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 4, p.16, Table 7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 4, p.17.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 4, p.16, Table 7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 4, p.16, Table 7.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 4, p.16, Table 7

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 proceeding 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.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Additional information: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 6, pp.3-25 New borrowing: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 3, p. 5 (increase in underlying cash balance of \$3.4 billion) Net debt: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 6, p.7, Table 2 Interest payments: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 6, p.14, Table 9 The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 6, pp.3-25. Interest rates on the debt instruments: Chart 4 and associated text Maturity profile of the debt: Statement 6, p.10-12, Tables 5-8 [as of April 2016] Residency of debt: Statement 6, pp.12-13, Chart 3

Comments: Researcher: Additional information outside the core: Statement 6 presents a narrative discussion of total net debt and the projections over the next four years. Table 3 of Statement 6 presents information about the liabilities and assets included in net debt, Table 4 presents a reconciliation of the debt and the last available update on debt, the 2014-15 MYEFO, outlining the divergence from the expected figures. Statement 6 p page 18-25

also has discussion on assets and liabilities. There is in-depth discussion on the estimates and projections of CGS issues, and Table 1 presents these estimates, Table 2 gives reconciliation of the actual changes since the last update of the 2014-15 MYEFO, which is illustrated in Chart 1. Government security issues are a major form of debt financing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: Information outside the core has been added

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 10, p.7, Table 4

Peer Reviewer

Opinion: Agree with Comments

Comments: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 10, p.10-10 (not p. 7), Table 4

Government Reviewer

Opinion: Agree with Comments

Comments: Available at The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 10, p.12, Table 4

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.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 4: Agency Resourcing [online]. Available at: <http://www.budget.gov.au/2016-17/content/bp4/download/Budget...> (http://www.budget.gov.au/2016-17/content/bp4/download/Budget2016-17_BP4.pdf) pp.99-127 The Commonwealth of Australia 2016. Portfolio Budget Statements [online]. Available at: <http://www.budget.gov.au/2016-17/content/pbs/html/> (<http://www.budget.gov.au/2016-17/content/pbs/html/>)

Comments: Researcher: The extra-budgetary funds are shown by the non-appropriated column in the Special Accounts table which give information on income, expenditure and financing. The statement of purpose and policy rationale are given by the Portfolio Budget Statements of individual agencies which is resourced through the respective Special Account. For example: Department of Agriculture and Water Resources 2016. Portfolio Budget Statement 2016-17 [online]. Available at: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2016-17/2016-17-full-portfolio.pdf>) p.13 of this document states outcome 1- the budget to achieve this outcome is then given from pp.24-39, including any relevant Special Accounts

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 9, p.33

Comments: Researcher: The Budget presents information on the Australian general government sector under the Australian Accounting Standards Board guideline 1049.

Peer Reviewer

Opinion: Agree with Comments

Comments: The source "The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 9, p.33" presents the notes for Statement 9. Statement 9 presents the Consolidated General Government finances for the budget year.

Government Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2016-17 Paper No.3: Federal Financial Relations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Commonwealth of Australia 2016. Budget 2016-17 [online]. Available at: <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: While not presented in the 2016-17 Budget Year, the Australian Government at times does include this information in Citizen's Budget material.

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?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 9, p.11, Table 4. The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 9, p. 17, Table 10. The Portfolio Budget Statements are available at <http://budget.gov.au/2016-17/content/pbs/html/> (<http://budget.gov.au/2016-17/content/pbs/html/>) . This provides links to each detailed Department and Agency Portfolio which is on the departmental or agency website. See, for example, the Agricultural and Water Resources Portfolio statement at <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/budget/2016-17/2016-17-full-portfolio.pdf>) p. 174-184

Comments: Researcher: For example, the Rural Industries Research and Development Corporation which is a public corporation is listed in its relevant portfolio with figures and in-depth narrative.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 9, p.11, Table 4, "Australian Government public non-financial corporations sector operating statement", See "Total Current Transfers". The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 9, p. 17, Table 10, "Australian Government public financial corporations sector operating statement", See "Total Current Transfers".

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Australian Bureau of Statistics 2006. 5514.0.55.001 - Australian System of Government Finance Statistics: Concepts, Sources and Methods, 2003. Paragraph 7.7

Comments: Researcher: Data on quasi fiscal activities are not compiled in Australia

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Core information: Additional information: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 1: Budget Strategy and Outlook. Statement 9, p.7, Table 2. Additional information: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 1: Budget Strategy and Outlook. Statement 6, pp.18-25.

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? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Core information: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 1: Budget Strategy and Outlook. Statement 9, p.7, Table 2. Additional information: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 1: Budget Strategy and Outlook. Statement 6, pp.18-25.

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?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Could not find evidence of government arrears.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP finds that an "e" response is appropriate, as there is no evidence of expenditure arrears in Australia.

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? (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.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 1: Budget Strategy and Outlook. Statement 8, pp. 11-33. New contingent liabilities: Budget 2016-17 Paper No. 1: Budget Strategy and Outlook. Statement 8, pp. 8-10, Table 2 Additional information: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 1: Budget Strategy and Outlook. Statement 3, p.14.

Comments: Researcher: The gross exposure is given in the case where this value is quantifiable. Table 2 shows all the changes to contingent liabilities since the last review which was Mid-Year Economic Fiscal Outlook.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 3, pp. 7-33, particularly Charts 1-8. Alternate assumptions: Budget Paper No. 1: Budget Strategy and Outlook. Statement 3, pp.20-21

Comments: Researcher: the Intergenerational Report, published every five years gives more information on long-term analysis available at: <http://www.treasury.gov.au/PublicationsAndMedia/Publications...> (<http://www.treasury.gov.au/PublicationsAndMedia/Publications/2015/2015-Intergenerational-Report>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Within the budget documents: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook, Statement 3, p. 11; Chart 1: Underlying cash balance projected to 2026-27, The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook, Statement 3, p. 12; Chart 2: Structural budget balance estimates The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook, Statement 3, p. 16; Chart 4: Net debt projected to 2026-27 The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook, Statement 3, p. 17; Chart 5: Face value of Commonwealth Government Securities on issue projected to 2026-27 The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook, Statement 3, p. 18; Chart 6: Net financial worth projected to 2026-27 Assumptions referred above are under 2017-18, and not beyond. The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook, Statement 3, Box 3 on pp. 19-21, discusses how changes in assumptions related to the level of tax receipts and the rate of payments growth will impact the fiscal aggregates. My interpretation of "any supporting budget documentation" would warrant the inclusion of the Intergenerational Report. The need to produce the IGR is established in The Charter of Budget Honesty Act (Part 6), "to assess the long term sustainability of current Government policies over the 40 years following the release of the report, including by taking account of the financial implications of demographic change". It is published it every five years. The IGR includes macroeconomic and demographic assumptions used in making the projections, see chapter 1; a discussion of the fiscal implications and risks highlighted by the projections, see chapter 2. Charter of Budget Honesty Act <https://www.legislation.gov.au/Details/C2012C00230> (<https://www.legislation.gov.au/Details/C2012C00230>) IGR 2015: <http://www.treasury.gov.au/PublicationsAndMedia/Publications...> (<http://www.treasury.gov.au/PublicationsAndMedia/Publications/2015/2015-Intergenerational-Report>)

Government Reviewer

Opinion: Agree

Researcher response: Though the IGR does focus on the information requested in this question, because it is not published annually with the other OBS documents it is not considered in scope by OBS methodology.

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?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: No aid inflows

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Commonwealth of Australia 2016. Budget Paper No. 1: Budget Strategy and Outlook. Statement 4, p.21, Table A1

Comments: Researcher: Does not present the rationale or beneficiaries- this is contained in a separate document, the Tax Expenditure Statement, which is released annually by Treasury

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia. The Constitution [online]. Available at: <https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-...> (<https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-bf85-4e73-92af-e06720f4432a>). Section 81

Comments: Researcher: There is no earmarked revenue, all revenue is placed in the Consolidated Revenue Fund from where it must be appropriated by legislation.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Australia has a number of earmarked revenues. The most known is the Medicare Levy. Medicare gives Australian residents access to health care. It is partly funded by taxpayers who pay a Medicare levy of 2% of their taxable income. Estimates of the Medicare Levy are presented in Statement 4, p 16 table 7. However, the budget does not present a list of the earmarked revenues.

Government Reviewer

Opinion: Agree

Researcher response: Australia does not earmark revenue, there is currently a Bill in Parliament which earmarks the Medicare levy to the National Disability Scheme, this is not yet legislated and there is no precedent for such a situation in Australia.

IBP comment: IBP believes there are examples of earmarked revenues, such as the aviation fuel excise tax, which is a dedicated funding stream to the Civil Aviation Safety Authority; details are provided in the departmental portfolio budget statement. While the status of the Medicare levy is different, revenues are nonetheless shown separately in the budget. IBP changes the response from "e" to "a."

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?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 1: Budget Strategy and Outlook. Statement 1, p.10-18 The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 2: Budget Measures

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)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 2 Relevant summary tables of estimates: pp.1-6, Table 1; pp.45-61, Table 2; pp.159-165, Table 3. The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 1: Budget Strategy and Outlook. Statement 1, p.10-18

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 4: Agency Resourcing. pp.134-139, Table 2.2

Comments: Researcher: Staffing presented by administrative unit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 4: Agency Resourcing, pp.155-168. Administrative: The Commonwealth of Australia 2016. Foreign Affairs and Trade Portfolio Budget Statements [online]. Available at: <http://dfat.gov.au/about-us/corporate/portfolio-budget-state...> (<http://dfat.gov.au/about-us/corporate/portfolio-budget-statements/Documents/2016-17-foreign-affairs-and-trade-pbs.pdf>) pp. 32-40.

Comments: Researcher: More detail of Agency Outcomes Statements and how expenditure achieves these outcomes is elucidated in the Portfolio Budget Statements. For example the Foreign Affairs and Trade PBS on page. 32-40 gives non-financial outcomes for outcome 1 of the Department of Foreign Affairs and Trade.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Updated URL: <http://dfat.gov.au/about-us/corporate/portfolio-budget-state...> (<http://dfat.gov.au/about-us/corporate/portfolio-budget-statements/Documents/2016-17-foreign-affairs-and-trade-pbs.pdf>)

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Portfolio Budget Statements [online]. Available at: <http://www.budget.gov.au/2016-17/content> (<http://www.budget.gov.au/2016-17/content>) The Commonwealth of Australia 2016. Foreign Affairs and Trade Portfolio Budget Statements [online]. Available at: <http://dfat.gov.au/about-us/corporate/portfolio-budget-state...> (<http://dfat.gov.au/about-us/corporate/portfolio-budget-statements/Documents/2016-17-foreign-affairs-and-trade-pbs.pdf>) pp. 32-40.

Comments: Researcher: Each agency in the general government sector must show results for the non-financial outcomes in Portfolio Budget Statements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Updated URL: <http://dfat.gov.au/about-us/corporate/portfolio-budget-state...> (<http://dfat.gov.au/about-us/corporate/portfolio-budget-statements/Documents/2016-17-foreign-affairs-and-trade-pbs.pdf>)

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?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2016-17 Paper No. 2: Budget Measures, pp.1-172 The Department of Infrastructure and Regional Development 2016. Investing in Regional Growth [online]. Available at: https://infrastructure.gov.au/department/statements/2016_2017... (https://infrastructure.gov.au/department/statements/2016_2017/ministerial-statement/RMBS-2016-17.pdf)

Comments: Researcher: Budget Paper No. 2 includes estimates of all new policy proposals in the Budget along with a narrative discussion. A more in-depth analysis of issues pertaining to regional Australia is covered in the Ministerial release by the Department of Infrastructure and Regional Development.

Peer Reviewer

Opinion: Agree with Comments

Comments: Budget Paper 1, Statement 5, includes reference to Indigenous Australian in a number of sections of the discussion of functional classification of expenditure, specifically health, social security and welfare. The discussion of social security and welfare also includes assistance to the unemployed and the sick.

Government Reviewer

Opinion: Agree with Comments

Comments: Information on existing policies is included in Budget Paper 1, Statement 5.

Researcher response: I agree with the reviewers' comment

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)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Department of Finance 2016. Budget Process [online]. Available at: https://www.finance.gov.au/resource-management/budget/#budget_process (https://www.finance.gov.au/resource-management/budget/#budget_process)

Comments: Researcher: The government keeps a timeline referred to as the Budget Process Operational Rules which is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Australia does not publish a PBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Australia does not publish a PBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Australia does not publish a PBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Australia does not publish a PBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Australia does not publish a PBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Federal Register of Legislation 2016. Appropriation Act (No. 1) 2016-17 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00069> (<https://www.legislation.gov.au/Details/C2016A00069>) Federal Register of Legislation 2016. Appropriation Act (No. 2) 2016-17 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00070> (<https://www.legislation.gov.au/Details/C2016A00070>) Federal Register of Legislation 2016. Appropriation (Parliamentary Departments) Act (No. 1) 2016-2017 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00071> (<https://www.legislation.gov.au/Details/C2016A00071>)

Comments: Researcher: Only by administrative unit

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Federal Register of Legislation 2016. Appropriation Act (No. 1) 2016-17 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00069> (<https://www.legislation.gov.au/Details/C2016A00069>) Federal Register of Legislation 2016. Appropriation Act (No. 2) 2016-17 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00070> (<https://www.legislation.gov.au/Details/C2016A00070>) Federal Register of Legislation 2016. Appropriation (Parliamentary Departments) Act (No. 1) 2016-2017 [online]. Available at: <https://www.legislation.gov.au/Details/C2016A00071> (<https://www.legislation.gov.au/Details/C2016A00071>)

Comments: Researcher: Appropriations Bill (No 1) includes only appropriated amounts, but also it notes that "portfolio statements are declared to be relevant documents". Expenditures that are not included in the Appropriations Bill, such as special appropriations, are reflected in the Portfolio Statements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Commonwealth of Australia. The Constitution [online]. Available at: <https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-bf85-4e73-92af-e06720f4432a>. Section 81

Comments: Researcher: The enacted budget appropriates funds directly out of the Consolidated Revenue Fund irrespective of revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Commonwealth of Australia. The Constitution [online]. Available at: <https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-...> (<https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-bf85-4e73-92af-e06720f4432a>). Section 81

Comments: Researcher: EB appropriates funds out of the Consolidated Revenue Fund irrespective of revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Enacted budget does not specify this as it is covered in the Budget documents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget 2016-17 [online]. Available at : <http://www.budget.gov.au/> (<http://www.budget.gov.au/>)

Comments: Researcher: CB documents are available from the Budget 2016-17 website, this includes a broad overview of the whole Budget, as well as summaries of 'Jobs and Growth', 'Tax and Super' and 'Balancing the Budget'. Each of these categories has a summary of Budget measures and a number of factsheets available as PDF documents. There are also short videos included in each category of the CB. Expenditure and revenue totals: Budget Overview p.24 The main policy initiatives in the budget: Budget Overview pp.26-28 The macroeconomic forecast upon which the budget is based: Budget Overview p.7 Contact information for follow-up by citizens: budget.gov.au (<http://budget.gov.au>) has a link for 'Budget Questions'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Updated URL: <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>)

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Budget 2016-17 [online]. Available at : <http://www.budget.gov.au/> (<http://www.budget.gov.au/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The citizens budget is published online at: <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>) (updated URL), and also via distribution of printed copies.

Researcher response: We revised the score (from "c" to "b") to reflect that there were printed copies of the glossies. These have been sighted by the researcher.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget 2016-17 [online]. Available at : <http://www.budget.gov.au/> (<http://www.budget.gov.au/>)

Comments: Researcher: Produced for the EBP and available in parts from the Budget website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Updated URL: <http://budget.gov.au/2016-17/> (<http://budget.gov.au/2016-17/>)

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Department of Finance 2015-16. Commonwealth Monthly Financial Statements [online]. Available at <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

Comments: Researcher: Example: Department of Finance 2016. Australian Government General Government Sector Monthly Financial Statements October 2016 [online]. Available at: https://www.finance.gov.au/sites/default/files/mfs-october_2... (https://www.finance.gov.au/sites/default/files/mfs-october_2016_0.pdf) IYR present information by economic (p. 3, Australian general government sector operating statement) and functional (p.6, Note 3: Total expenses by function) classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Department of Finance 2015-16. Commonwealth Monthly Financial Statements [online]. Available at <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

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?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Department of Finance 2015-16. Commonwealth Monthly Financial Statements [online]. Available at <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

Comments: Researcher: Department of Finance 2016. Australian Government General Government Sector Monthly Financial Statements October 2016 [online]. Available at: https://www.finance.gov.au/sites/default/files/mfs-october_2... (https://www.finance.gov.au/sites/default/files/mfs-october_2016_0.pdf) Presents the Actual 2016-17 YTD October expenses compared with Budget Profile 2016-17 YTD October and Budget Estimates 2016-17 full year also presented (p. 3, Australian Government general government sector operating statement). The IYR also compares aggregates of underlying cash balances and fiscal balance to Budget estimates (p. 2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Department of Finance 2015-16. Commonwealth Monthly Financial Statements [online]. Available at <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

Comments: Researcher: Department of Finance 2016. Australian Government General Government Sector Monthly Financial Statements October 2016 [online]. Available at: https://www.finance.gov.au/sites/default/files/mfs-october_2... (https://www.finance.gov.au/sites/default/files/mfs-october_2016_0.pdf) p.3, Australian Government general government sector operating statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Department of Finance 2015-16. Commonwealth Monthly Financial Statements [online]. Available at <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

Comments: Researcher: Department of Finance 2016. Australian Government General Government Sector Monthly Financial Statements October 2016 [online]. Available at: https://www.finance.gov.au/sites/default/files/mfs-october_2... (https://www.finance.gov.au/sites/default/files/mfs-october_2016_0.pdf) p.3 "other revenue" makes up \$859 million of \$38,090 million in October and \$3,408 million of \$125,503 million YTD

Peer Reviewer

Opinion: Agree with Comments

Comments: The level of details in in year report has less detail than that in the budget. E.g. in comparison to Budget Strategy and Outlook Budget Paper No. 1, Statement 4 (Revenue), Table 6: Reconciliation of 2016-17 general government (cash) receipts. The Main difference is that the in year report does not disaggregate the excise and customs duties (accounting for around 10% of revenues), and other indirect taxes combines both agricultural levies and other indirect taxes. (In addition, some of the names are marginally different to that in the EBP.) Coupled together with the "other revenues" in the summary table (i.e. on p. 3) that accounts for 2.7% of revenues, it means that 13% of revenues are bundled and do not show their "[detailed] individual sources".

Government Reviewer

Opinion: Agree

Researcher response: Peer reviewer's comments noted.

IBP comment: IBP agrees with a "b" response. The amount classified as "other" revenue (for both indirect tax revenue and non-tax revenue) modestly exceeds the 3% limit allowed for an "a" response, under OBS methodology.

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?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Department of Finance 2015-16. Commonwealth Monthly Financial Statements [online]. Available at <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

Comments: Researcher: Department of Finance 2016. Australian Government General Government Sector Monthly Financial Statements October 2016 [online]. Available at: https://www.finance.gov.au/sites/default/files/mfs-october_2... (https://www.finance.gov.au/sites/default/files/mfs-october_2016_0.pdf). p.3, Australian Government general government sector operating statement; p.6, Note 1: Income Tax, and Note 2: Indirect Tax.

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Department of Finance 2015-16. Commonwealth Monthly Financial Statements [online]. Available at <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

Comments: Researcher: Department of Finance 2016. Australian Government General Government Sector Monthly Financial Statements October 2016 [online]. Available at: https://www.finance.gov.au/sites/default/files/mfs-october_2... (https://www.finance.gov.au/sites/default/files/mfs-october_2016_0.pdf) Amount of net new borrowing so far during the year: p. 3, Australian Government general sector operating statement: Fiscal Balance (Net lending/ borrowing) Central government's total debt burden at that point in the year: p.4 Australian Government general government sector balance sheet: Loans Interest payments to-date on the outstanding debt: p. 3, Australian Government general sector operating statement: Interest expenses

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Department of Finance 2015-16. Commonwealth Monthly Financial Statements [online]. Available at <http://www.finance.gov.au/publications/commonwealth-monthly-...> (<http://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: AOFM website has detailed information on these characteristics see: <http://aofm.gov.au/> (<http://aofm.gov.au/>) for value and http://aofm.gov.au/ags/treasury-bonds/#Choice_of_maturities (http://aofm.gov.au/ags/treasury-bonds/#Choice_of_maturities) for Bond maturity and interest rates

Researcher response: I acknowledge GR's comments and that AOFM has that information. However it is not presented in the In-year monthly or quarterly reports that this question is asking for.

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) 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.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>, pp.2-3, Table 1.2, p. 5-16

Comments: Researcher: p. 5-16 provides an in-depth update of the economic outlook

Peer Reviewer

Opinion: Agree with Comments

Comments: p. 7-16 provides an in-depth update of the economic outlook

Government Reviewer

Opinion: Agree with Comments

Comments: Part 2 (pages 7 - 20) are dedicated to the economic outlook

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>. See Part 3: Fiscal Strategy and Outlook, particularly starting on pp.33.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>),

Comments: Researcher: Administrative: Mid-Year Economic and Fiscal Outlook 2016-1, pp.117-128, Table 2 Economic: Mid-Year Economic and Fiscal Outlook 2016-17, pp.206-207, Table B1 Functional classification: Mid-Year Economic and Fiscal Outlook 2016-17, p. pp.69-70, Table 3.20

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>), p. 117, Table 2

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The MYEFO presents only on new expenditure measures based on policy decisions, but not programs.

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>), pp.48-50, Table 3.11, 3.12, 3.13 Revenue policy changes since the Budget: pp.97-100, Table 1 Part 3 pp. 21-52

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>), p.206, Table B1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>), p. 37, Table 3.6

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) 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.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Commonwealth of Australia 2016. Mid-Year Economic and Fiscal Outlook 2016-17 [online]. Available at: <http://www.budget.gov.au/2016-17/content/myefo/download/2016...> (<http://www.budget.gov.au/2016-17/content/myefo/download/2016-17-MYEFO-combined.pdf>) See Part 3: Fiscal Strategy and Outlook.

Comments: Researcher: Interest rates and interest payments on the debt: p.91, p.94, Table 3.39 Maturity profile of the debt: p.90-92, Table 3.39 Whether the debt is domestic or external: pp.92-93, Chart 3.13 Fiscal Balance, p. 21 Net Debt, p. 31 Debt Statement, Attachment E, page 83

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP notes that information on debt and its composition provided in the budget (in Statement 6) is updated in the MYEFO (in Attachment E of Part 3); however, the differences between the original and updated estimates is not shown in all cases. As a result, a "b" response is more appropriate.

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf>) pp.81-83, Table A1 Narrative discussion p.1

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The year end reports should be defined as (a) The Final Budget Outcome Report - <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf>); and (b) Portfolio annual reports. Each department publishes their annual report on their own website. For the purpose of this section I will use as examples the Annual Report 2015-2016 for (i) the Department of Agriculture and Water Resources, available online here: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>) (ii) the Department of Foreign Affairs and Trade, available online here:<http://dfat.gov.au/about-us/publications/corporate/annual-reports/Documents/DFAT-full-annual-report-2015-16.pdf> (iii) the Department of Health, available online here: <http://www.health.gov.au/internet/main/publishing.nsf/Content...> ([http://www.health.gov.au/internet/main/publishing.nsf/Content/annual-report2015-16-cnt1/\\$File/department-of-health-annual-report-2015-16.pdf](http://www.health.gov.au/internet/main/publishing.nsf/Content/annual-report2015-16-cnt1/$File/department-of-health-annual-report-2015-16.pdf)) In relation to the Final Budget Outcome Report, as cited by the researcher, Appendix A sets out Australian Government general government sector expenses by function and sub-function for 2015-16 (not other classifications). Appendix A1 compares the 2015-2016 outcome against (a) 2014-15 outcome, (b) 2015-16 estimate at 2016-17 budget; and (c) change on 2016-17 budget. Specifically (b) means that outcomes are compared to the budget as presented in May, not the actually enacted levels. There is a brief narrative on page 9 against the estimates at the time of the tabling of the subsequent year's budget, but not the enacted budget. In relation to the Annual Report for the Department of Agriculture and Water Resources, Appendix 1 (Entity Resource Statement) presents the budget versus actual expenditures by program, but there is no narrative. The Annual Report for the Department of Foreign Affairs and Trade, Appendix 3 (Entity Resource Statement) presents the budget versus actual expenditures by program, but there is no narrative. The Annual Report for the Department of Health, Part 2.2 (Entity Resource Statement) presents the budget versus actual expenditures by program, but there is no narrative.

Government Reviewer

Opinion: Agree

Researcher response: The comments of the peer reviewer are acknowledged and the point which is made about the comparison against Budget figures is taken, however the enacted level is generally the same as what is in the Budget papers, which carries through to the Appropriation Act

IBP comment: IBP finds that a "b" response (rather than an "a" response) is consistent with OBS methodology. The estimates of the differences between the enacted levels and the actual outcomes for expenditures appear in the annual reports of departments, but the differences are not explained. The presentation in the Final Budget Outcome report provides a comparison of the outcome for 2015-16 expenditures with the estimate in the most recent budget (2016-17), not the original budget (2015-16). Total expenditures include amounts beyond those provided in Appropriations Acts.

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf>)

Comments: Researcher: Economic: pp.19-17, Table 10 Functional: p.10, Table 5

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The year end reports should be defined as (a) The Final Budget Outcome Report - <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf>); (b) Portfolio annual

reports. Each department publishes their annual report on their own website. For the purpose of this section I will use as examples the Annual Report 2015-2016 for (i) the Department of Agriculture and Water Resources, available online here: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>) (ii) the Department of Foreign Affairs and Trade, available online here: <http://dfat.gov.au/about-us/publications/corporate/annual-re...> (<http://dfat.gov.au/about-us/publications/corporate/annual-reports/Documents/DFAT-full-annual-report-2015-16.pdf>) (iii) the Department of Health, available online here: <http://www.health.gov.au/internet/main/publishing.nsf/Content...> ([http://www.health.gov.au/internet/main/publishing.nsf/Content/annual-report2015-16-cnt1/\\$File/department-of-health-annual-report-2015-16.pdf](http://www.health.gov.au/internet/main/publishing.nsf/Content/annual-report2015-16-cnt1/$File/department-of-health-annual-report-2015-16.pdf)) In relation to the Final Budget Outcome Report, as cited by the researcher, economic reporting is available on pp.16-17, Table 10; and functional reporting on p.10, Table 5. Portfolio annual reports present information by organizational unit. For example, see the Annual Report for the Department of Agriculture and Water Resources, Appendix 1 (Entity Resource Statement); the Annual Report for the Department of Foreign Affairs and Trade, Appendix 3 (Entity Resource Statement); and the Annual Report for the Department of Health, Part 2.2 (Entity Resource Statement).

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The 2015-16 Final Budget Outcome only includes expenditure by function and subfunction (page 81)

Researcher response: The peer reviewer's suggested score is to revise up to an "a", whereas the Govt reviewer is suggesting revising down to a "c". If we take the Annual Reports into consideration for the purposes of this question we believe that the information required is provided and we will revise the score to an "a".

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf>) Part 3 pp.66-80

Comments: Researcher: This section gives an overview of the funding breakdown by programs at the state level, this makes up approximately 25% of expenditure

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The year end reports should be defined as (a) The Final Budget Outcome Report - <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf>); and (b) Portfolio annual reports, that correspond to agency budget papers. Each department publishes their annual report on their own website. For the purpose of this section I will use as examples the Annual Report 2015-2016 for (i) the Department of Agriculture and Water Resources, available online here: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>) (ii) the Department of Foreign Affairs and Trade, available online here: <http://dfat.gov.au/about-us/publications/corporate/annual-re...> (<http://dfat.gov.au/about-us/publications/corporate/annual-reports/Documents/DFAT-full-annual-report-2015-16.pdf>) (iii) the Department of Health, available online here: <http://www.health.gov.au/internet/main/publishing.nsf/Content...> ([http://www.health.gov.au/internet/main/publishing.nsf/Content/annual-report2015-16-cnt1/\\$File/department-of-health-annual-report-2015-16.pdf](http://www.health.gov.au/internet/main/publishing.nsf/Content/annual-report2015-16-cnt1/$File/department-of-health-annual-report-2015-16.pdf)) While the Final Budget Outcome Report does not report information by program, department annual reports do, e.g. - Annual Report for the Department of Agriculture and Water Resources, Appendix 1 (Entity Resource Statement) presents the budget versus actual expenditures by program; - Annual Report for the Department of Foreign Affairs and Trade, Appendix 3 (Entity Resource Statement) presents the budget versus actual expenditures by program; - Annual Report for the Department of Health, Part 2.2 (Entity Resource Statement) presents the budget versus actual expenditures by program.

Government Reviewer

Opinion: Agree with Comments

Comments: Individual agency annual reports include expenditure estimates for individual programs. For example: Page 121 of the Department of Agriculture Annual report 2015-16 <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>)

Researcher response: Comments noted, and response changed from "c" to "a." Individual agency annual reports include expenditure estimates for individual programs, and will be included in the Open Budget documents. For example: Page 121 of the Department of Agriculture Annual report 2015-16 <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>)

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf>)

Comments: Researcher: p.4-5 presents the discussion of cash receipts as illustrated in Table 2. p.7-8 provides explanation of the accrual revenue figures in Table 4.

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The year end reports should be defined as (a) The Final Budget Outcome Report - <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf>); and (b) Portfolio annual reports. Each department publishes their annual report on their own website. For the purpose of this section I will use as examples the Annual Report 2015-2016 for (i) the Department of Agriculture and Water Resources, available online here: <http://www.agriculture.gov.au/SiteCollectionDocuments/about/...> (<http://www.agriculture.gov.au/SiteCollectionDocuments/about/annualreport/2015-16/annual-report-2015-16.pdf>) (ii) the Department of Foreign Affairs and Trade, available online here:<http://dfat.gov.au/about-us/publications/corporate/annual-re...> (<http://dfat.gov.au/about-us/publications/corporate/annual-reports/Documents/DFAT-full-annual-report-2015-16.pdf>) (iii) the Department of Health, available online here: [http://www.health.gov.au/internet/main/publishing.nsf/Content/annual-report2015-16-cnt1/\\$File/department-of-health-annual-report-2015-16.pdf](http://www.health.gov.au/internet/main/publishing.nsf/Content/annual-report2015-16-cnt1/$File/department-of-health-annual-report-2015-16.pdf)) As noted in the other sections of this survey, Australia's budget does not enact levels of revenue; only expenditure. This is why I select "not applicable". The information in table 2 presents information on the 2015-16 Outcome (i.e. at the end of the financial year) compared with 2015-2016 estimate when the 2016-2017 budget was presented (i.e. May).

Government Reviewer

Opinion: Agree

IBP comment: IBP finds that a "c" response is consistent with OBS methodology. The presentation in the Final Budget Outcome report provides a comparison of the outcome for 2015-16 revenues with the estimate in the most recent budget (2016-17), not the original budget (2015-16). The annual reports of departments provide the appropriate comparison, but only for a department's own-source revenue.

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf>) p.37, Note 3, Note 5, Note 6

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf>) p.8, Table 4

Comments: Researcher: All revenue is broken down into categories of income tax, indirect tax or non-taxation revenue.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

IBP comment: Response changed from "a" to "b" for cross-country consistency. The amount classified as "other" revenue (for both indirect tax revenue and non-tax revenue) modestly exceeds the 3% limit allowed for an "a" response, under OBS methodology.

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf>)

Comments: Researcher: Net new borrowing required: p.1 Total debt burden: p.14, Table 9 Interest payments on the outstanding debt: p.14, Table 9 Details on debt ie. interest rate, maturity and residency are not included in FBO

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf>)

Comments: Researcher: The FBO compares the real and nominal GDP with that forecast at the 2016-17 Budget for 2015-16 on p.1. There is no discussion of the change in economic parameters and how they impacted the revenue and spending actuals versus the estimates in the Budget/ Mid-Year Economic Fiscal Outlook

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Department of Foreign Affairs and Trade 2016, Annual Report [online]. Available at: dfat.gov.au/about-us/publications/corporate/annual-reports/D... (<http://dfat.gov.au/about-us/publications/corporate/annual-reports/Documents/DFAT-full-annual-report-2015-16.pdf>) pp.189-200.

Comments: Researcher: Annual reports of government agencies provide details on non-financial inputs, In this example they provide an overview of corporate governance, external scrutiny and management.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Department of Foreign Affairs and Trade 2016, Annual Report [online]. Available at: dfat.gov.au/about-us/publications/corporate/annual-reports/D... (<http://dfat.gov.au/about-us/publications/corporate/annual-reports/Documents/DFAT-full-annual-report-2015-16.pdf>) pp.15-24

Comments: Researcher: Government agency Annual Reports give the details of non-financial outcomes. In this example, Section 2 of the report outlines the outcomes listed in the PBS and whether they have been met along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf>)

Comments: Researcher: Included implicitly in the program level information in Part 3 (pp.57-62) and Appendix A (p. 81-84)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Commonwealth of Australia 2016. Budget 2015- Final Budget Outcome [online]. Available at: <http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-1...> (<http://budget.gov.au/2015-16/content/fbo/download/FBO-2015-16-Consolidated.pdf.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia 2016. Consolidated Financial Statements for the Year Ended 30 June 2016 [online]. Available at: <https://www.finance.gov.au/sites/default/files/00-CFS-2015-1...> (<https://www.finance.gov.au/sites/default/files/00-CFS-2015-16.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Performance audit: [https://www.anao.gov.au/pubs?f\[0\]=field_publication_type%3A1](https://www.anao.gov.au/pubs?f[0]=field_publication_type%3A1) ([https://www.anao.gov.au/pubs?f\[0\]=field_publication_type%3A1](https://www.anao.gov.au/pubs?f[0]=field_publication_type%3A1)) Compliance: https://www.anao.gov.au/pubs?search_api_views_fulltext=compl... (https://www.anao.gov.au/pubs?search_api_views_fulltext=compliance+audit) Financial: https://www.anao.gov.au/pubs?search_api_views_fulltext=compl... ([https://www.anao.gov.au/pubs?search_api_views_fulltext=compliance%20audit&f\[0\]=field_publication_type%3A2](https://www.anao.gov.au/pubs?search_api_views_fulltext=compliance%20audit&f[0]=field_publication_type%3A2))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Australian National Audit Office 2015. Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2015 [online]. Available at: <https://www.anao.gov.au/work/financial-statement-audit/austr...> (<https://www.anao.gov.au/work/financial-statement-audit/australian-government-entities-2015>) Performance and Accountability Act 2013. Section 37, p.37 The Commonwealth of Australia 2016. Consolidated Financial Statements for the Year Ended 30 June 2016 [online]. Available at: <https://www.finance.gov.au/sites/default/files/00-CFS-2015-1...> (<https://www.finance.gov.au/sites/default/files/00-CFS-2015-16.pdf>) pp.25-26

Comments: Researcher: In relation to the Budget the ANAO is mandated to audit the Consolidated Financial Statements for each fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Australian National Audit Office 2015. Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2015 [online]. Available at: <https://www.anao.gov.au/work/financial-statement-audit/austr...> (<https://www.anao.gov.au/work/financial-statement-audit/australian-government-entities-2015>) p.33 Department of Finance 2016. Commonwealth Consolidated Financial Statements [online]. Available at: <https://www.finance.gov.au/publications/commonwealth-consoli...> (<https://www.finance.gov.au/publications/commonwealth-consolidated-financial-statements/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Australian National Audit Office 2015. Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2015 [online]. Available at: <https://www.anao.gov.au/work/financial-statement-audit/austr...> (<https://www.anao.gov.au/work/financial-statement-audit/australian-government-entities-2015>) pp.9-11

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Department of Finance 2016. Publications & Reports, Government Responses [online]. Available at: <https://www.finance.gov.au/publications/> (<https://www.finance.gov.au/publications/>) Public Accounts and Audit Committee Act 1951 [online]. Available at: <https://www.legislation.gov.au/Details/C2016C00612> (<https://www.legislation.gov.au/Details/C2016C00612>) pp.4-7

Comments: Researcher: There is no formal process whereby the executive must release a report on the findings of the AR, however they can be requested to do so by the Joint Committee of Public Accounts and Audit Report (Public Accounts and Audit Committee Act 1951 pp.4-7). This has happened on occasion though not specifically for the AR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: No formal report process for implementation of recommendations by the executive. Public Governance, Performance and Accountability Act 2013 Relevant sections: Section 15, Section 45 Australian National Audit Office 2014. Implementation of Audit Recommendations [online]. Available at: <https://www.anao.gov.au/work/performance-audit/implementation-0> (<https://www.anao.gov.au/work/performance-audit/implementation-audit-recommendations-0>)

Comments: Researcher: Under Section 15 of PGPA Act the accountable authority is the Secretary of the Department and they have to enforce the 'proper use' of funds including the recommendations of the ANAO. This is an internally managed process and does not require reporting. Section 45 of the PGPA Act requires establishment of an audit committee by the accountable authority as an additional mechanism for implementation. Australian National Audit Office does publish some implementation reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: a. (100)

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

Comments: Researcher: The PBO receives an annual appropriation decided by the Parliamentary Joint Committee of Public Accounts and Audit. They also have money as a special appropriation which can be used outside just one financial year. The PBO received funding in this financial year of \$6.9 million from government appropriation and drew down \$1.2 million from their special appropriation funds. Independence of the PBO is set out in Division 2, section 64B of the Parliamentary Service Amendment (Parliamentary Budget Officer) Act 2011.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Parliamentary Budget Office 2016. National Fiscal Outlook as at 2015-16 Mid-Year Fiscal Updates [online]. Available at: <http://www.aph.gov.au/~media/05%20About%20Parliament/54%20P...> (<http://www.aph.gov.au/~media/05%20About%20Parliament/54%20Parliamentary%20Depts/548%20Parliamentary%20Budget%20Office/Reports/Research/PDF.pdf?la=en>) Department of Treasury and Department of Finance 2011. Memorandum of Understanding between the Parliamentary Budget Office and Heads of Commonwealth Bodies in relation to the Provision of Information and Documents [online]. Available at: <http://www.treasury.gov.au/~media/Treasury/Publications%20a...> (<http://www.treasury.gov.au/~media/Treasury/Publications%20and%20Media/Publications/2012/PBO%20MOU/downloads/PBO-MOU-PDF-SIGNED-ALL.ashx>)

Comments: Researcher: The PBO only does fiscal forecasting. The PBO, Treasury and Department of Finance all share common parameters that are compiled by the ABS and used by all central government agencies in their modelling as set out in the Memorandum of Understanding.

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?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Parliamentary Service Amendment (Parliamentary Budget Officer) Act 2011. Available at: <https://www.legislation.gov.au/Details/C2011A00170> (<https://www.legislation.gov.au/Details/C2011A00170>), Division 2, 64E. Examples of these which are publicly available are here: http://www.aph.gov.au/About_Parliament/Parliamentary_Departm... (http://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Budget_Office/Publicly_released_PBO_responses-excluding_caretaker_costings)

Comments: Researcher: Under Division 2, Section 64E two of the PBO's statutory functions are: 1. outside the caretaker period for a general election - to prepare policy costings on request by Senators or Members of the House of Representatives; 2. during the caretaker period for a general election - to prepare policy costings on request by authorised members of Parliamentary parties or independent members. The PBO provides limited costings are requested by Senators or Members of the House.

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?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Commonwealth of Australia 2016. Budget 2016-17 [online]. Available at: <http://www.budget.gov.au/> (<http://www.budget.gov.au/>).

Comments: Researcher: The protocol for tabling the Budget in Parliament is the second week of May for a fiscal year beginning 01 July. This year, the Budget was moved forward to the first Tuesday of May in anticipation of a double dissolution election.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: For the financial year commencing 1 July 2016 the Appropriation Act was granted assent on 10 November 2016. This timing is unusual due to the double dissolution election that was held close to the Budget period. In this instance, interim Supply Acts were enacted that funded the government until the full year appropriations were assented. In normal Budget cycles the full year appropriations would occur prior to the beginning of a Budget year. For example, BY beginning 1 July 2015, Appropriations Act granted assent 26 June 2015; BY beginning 1 July 2014, Appropriations Act granted assent 30 June 2014.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Commonwealth of Australia. The Constitution [online]. Available at: <https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-...> (<https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-bf85-4e73-92af-e06720f4432a>) Department of the Senate 2010. Odgers' Australian Senate Practice. Supplement updates to 31 December 2010

Comments: Researcher: Only the House of Representatives is able to amend Appropriations Bills however, the Senate is able to return any legislation to the House of Representatives requesting and omission or amendment (Commonwealth of Australia, Section 53). In practice this limitation is procedural (Department of the Seate 2010: p. 272).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Appropriation Bill (No. 1) 2015-16 http://www.aph.gov.au/Parliamentary_Business/Bills_Legislati...
(http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5448) Appropriation Bill (No. 2) 2015-16
http://www.aph.gov.au/Parliamentary_Business/Bills_Legislati...
(http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5449) Appropriation Bill (No. 3) 2015-16
http://www.aph.gov.au/Parliamentary_Business/Bills_Legislati...
(http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5604) Appropriation Bill (No. 4) 2015-16
http://www.aph.gov.au/Parliamentary_Business/Bills_Legislati...
(http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5605) Appropriation (Parliamentary Departments) Bill (No. 1) 2015-2016 http://www.aph.gov.au/Parliamentary_Business/Bills_Legislati...
(http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5450)

Comments: Researcher: These links show the proposed and schedules of amendments by the legislature, none of the 2015-16 Appropriations had amendments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) 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.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Senate Estimates 2016-17 transcripts available at the Committee Estimates page, 6 May 2016:

http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/clacctte/estimates/bud1617/index) Finance and Public Administration Committee's hearing on Budget Estimates 2016-17, Hearing 5 May 2016, transcripts available at:

http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/fapactte/estimates/index) EBP was tabled on 03 May 2016, but double dissolution was in effect starting May 9th, 2016. Budget was subsequently approved on 10 November 2016 (timing is unusual as discussed).

Comments: Researcher: As an example, the Economics Legislation Committee is tasked with scrutinising the Treasury Portfolio and the Industry, Innovation and Science Portfolio, an example of this is given in this transcript: : <http://parlinfo.aph.gov.au/parlInfo/search/display/display.w...>
(<http://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;db=COMMITTEES;id=committees%2Festimate%2Fb70c2618-6c93-4663-9c4a-26d392a8b0a4%2F0001;query=Id%3A%22committees%2Festimate%2Fb70c2618-6c93-4663-9c4a-26d392a8b0a4%2F0000%22>) Typically, the time available to the Senate Estimates Committee is between the Budget release and the beginning of the financial year (generally 2nd Tuesday of May to June 30). In the House of Representatives, the Budget is debated in the same manner as any other Bill. Standing Orders (section 25 and 26) (Department of Prime Minister and Cabinet 2000: pp.26-31) forms the Senate Estimates Committee at the beginning of each Parliament. In reference to estimates, the committee is tasked with scrutinising the Budget in a public hearing and are given the powers to question ministers in the Senate, or officers, relating to the items of proposed expenditure. The hearings begin when the Bills are introduced to the House of Representatives to provide ample time for consideration before they reach the Senate.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the response but wish to provide additional information. (1) Existence of a specialised committee. In the House of Representatives there is not such a committee, in my view. There is the "Main Committee" (Federation Chamber) that allows for more parallel discussion of the budget with the plenary. Scrutiny is really achieved through the Senate Committees. There are 8 senate committees each covering 2-3 portfolios. Of the 8 senate committees, the Economics Committee, also reviews the budget from an overall fiscal policy perspective (the Economics Committee's

portfolio includes the Treasury). The Economics Committee could be considered a specialized committee. The portfolios of the Senate Committees can be found here: (http://www.aph.gov.au/About_Parliament/Senate/Powers_practic... (http://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05)). (2) Although formally the Senate only starts to review the executives budget after it has passed the House, the Senate Committees begin scrutiny immediately after the budget has been tabled in the House. It does this to enable additional time to several days. The Senate Estimate Committees refers to committee documents entitled "Particulars of Certain Proposed Expenditure" which reproduce the details of proposed expenditures included in the appropriations bills themselves. The Senate Committees are usually allocated 4 days in which to conduct hearings. All of these hearings are public. A round of supplementary hearings is usually held several sitting weeks after the initial round of budget estimates hearings. Based on (1) and (2), I would say that there is a specialized committee and the amount of time that they have for scrutiny is less than one month. (3) In case there is a concern about the original response as the the process for 2016-17 budget was a little unusual because of the double dissolution of parliament, general information regarding the parliamentary review process is provided below. a. General process outlined in OECD Budget Review of Australia - Second Tuesday in May "Budget Night": the Treasurer introduces the budget proposal. - Mid May to Deliberations in the House of Representatives (plenary), and Main Committee. - Mid June Senate committees scrutinise the budget proposal. - End June Approval of the budget. - Assent by the Governor-General on behalf of the Queen. Source: <https://www.oecd.org/australia/42007191.pdf> (<https://www.oecd.org/australia/42007191.pdf>) b. In relation to the 2015-2016 budget, schedule for parliament deliberation and assent, text of bill, explanatory memoranda, transcripts of speeches, proposed amendments, bills digest, and notes available http://www.aph.gov.au/Parliamentary_Business/Bills_Legislati... (http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5450) Introduced and first reading in House: 12 May Second and third reading in House, 12 May - 22 June Introduced and first reading in Senate: 23 June Second and third reading in Senate: 23 June Passed by both Houses: 23 June Assent: 26 June. Hansard of parliament discussion is available on Parliament website. c. In relation to the 2017-2018 budget, schedule for parliament deliberation and assent, text of bill, explanatory memoranda, transcripts of speeches, proposed amendments, bills digest, and notes available http://www.aph.gov.au/Parliamentary_Business/Bills_Legislati... (http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5865) Introduced and first reading in House: 9 May Second and third reading in House, 9 May - 15 June Introduced and first reading in Senate: 19 June Second and third reading in Senate: 19 June Passed by both Houses: 19 June Assent: 23 June. Hansard of parliament discussion is available on Parliament website.

Government Reviewer

Opinion: Agree

Researcher response: Reviewer's comment noted, thanks.

IBP comment: .

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?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 8 committees which are responsible for different areas. Hansard transcripts are available for some. Community Affairs:

http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/clacctte/estimates/bud1617/index) Economics:

http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/economicsctte/estimates/index) Education and Employment:

http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/eetctte/estimates/bud1617/index) Environment and Communications:

http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/ecctte/estimates/bud1617/index) Finance and Public Administration:

http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/fapactte/estimates/bud1617/index) Foreign Affairs, Defence and Trade:

http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/fadctctte/estimates/bud1617/index) Legal and Constitutional Affairs:

http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/legconctte/estimates/bud1617/index) Rural and Regional Affairs and Transport:

http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/rratctte/estimates/bud1617/index)

Comments: Researcher: Answer choice "b" is selected because while the budget proposal was tabled on May 3rd, following the dissolution of both Houses of Parliament starting on 9 May 2016 for the federal election, unanswered questions on notice lapsed.

Peer Reviewer

Opinion: Agree with Comments

Comments: Similar to the response to question 112, I agree with the response but wish to provide additional information. (1) Existence of a sectoral committees. In the House of Representatives there is not such a committee, in my view. There are 8 senate committees each covering 2-3 portfolios. Of the 8 senate committees, the Economics Committee, also reviews the budget from an overall fiscal policy perspective (the Economics Committee's portfolio includes the Treasury). The portfolios of the Senate Committees can be found here (http://www.aph.gov.au/About_Parliament/Senate/Powers_practic...

(http://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05)). (2) Although formally the Senate only starts to review the executives budget after it has passed the House, the Senate Committees begin scrutiny immediately after the budget has been tabled in the House. It does this to enable additional time to several days. The Senate Estimate Committees refers to committee documents entitled "Particulars of Certain Proposed Expenditure" which reproduce the details of proposed expenditures included in the appropriations bills themselves. The Senate Committees are usually allocated 4 days in which to conduct hearings. All of these hearings are public. A round of supplementary hearings is usually held several sitting weeks after the initial round of budget estimates hearings. Based on (1) and (2), I would say that there is a specialized committee and the amount of time that they have for scrutiny is less than one month. (3) In case there is a concern about the original response as the the process for 2016-17 budget was a little unusual because of the double dissolution of parliament, general information regarding the parliamentary review process is provided below. a. General process outlined in OECD Budget Review of Australia - Second Tuesday in May "Budget Night": the Treasurer introduces the budget proposal. - Mid May to Deliberations in the House of Representatives (plenary), and Main Committee. - Mid June Senate committees scrutinise the budget proposal. - End June Approval of the budget. - Assent by the Governor-General on behalf of the Queen. Source:

<https://www.oecd.org/australia/42007191.pdf> (<https://www.oecd.org/australia/42007191.pdf>) b. In relation to the 2015-2016 budget, schedule for parliament deliberation and assent, text of bill, explanatory memoranda, transcripts of speeches, proposed amendments, bills digest, and notes available http://www.aph.gov.au/Parliamentary_Business/Bills_Legislati...

(http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5450) Introduced and first reading in House: 12 May Second and third reading in House, 12 May - 22 June Introduced and first reading in Senate: 23 June Second and third reading in Senate: 23 June Passed by both Houses: 23 June Assent: 26 June. Hansard of parliament discussion is available on Parliament website. c. In relation to the 2017-2018 budget, schedule for parliament deliberation and assent, text of bill, explanatory memoranda, transcripts of speeches, proposed amendments, bills digest, and notes available http://www.aph.gov.au/Parliamentary_Business/Bills_Legislati...

(http://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bId=r5865) Introduced and first reading in House: 9 May Second and third reading in House, 9 May - 15 June Introduced and first reading in Senate: 19 June Second and third reading in Senate: 19 June Passed by both Houses: 19 June Assent: 23 June. Hansard of parliament discussion is available on Parliament website.

Government Reviewer

Opinion: Agree

Researcher response: Reviewer's comment noted, thanks.

IBP comment: The process followed in 2016/17 as a result of the double dissolution is not used to respond to the question, under OBS methodology. Rather the more typical process outlined by the peer reviewer is what is taken into consideration.

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?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) 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.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Implementation is not scrutinised, though additional appropriations are, as described in the comments.

Comments: Researcher: Supplementary and additional estimates for example as found on the page for the Economics Legislation Committee: http://www.aph.gov.au/Parliamentary_Business/Senate_Estimate...

(http://www.aph.gov.au/Parliamentary_Business/Senate_Estimates/economicsctte/estimates/index) The 2015-16 in-year implementation examinations occurred on: Budget Supplementary - 21 and 22 October 2015 Additional - 10 and 11 February 2016 This occurs for all 8 Committees that scrutinise the Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The correct answer is b. Committees meet at supplementary estimates and additional estimates (after the initial budget estimates).

IBP comment: To clarify, under OBS methodology, committee action related to a supplemental budget during the year does not apply for this question.

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?

- a. (100) 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.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Department of Finance. Advance to the Finance Minister Reports [online]. Available at:

https://www.finance.gov.au/publications/advance_to_the_finan... (https://www.finance.gov.au/publications/advance_to_the_finance_minister/) Additional Estimates Bills (usually tabled early February) Appropriation Bills (Nos. 3 and 4) Supplementary Additional Estimates (usually tabled on Budget night) Appropriation Bills (Nos. 5 and 6) Public Governance, Performance and Accountability Act 2013, Section 75

Comments: Researcher: There are three ways in which the appropriations of administrative units can change through the Budget cycle. Firstly the 'Advance to the Finance Minister' provision in the Appropriations Bills which allow the Finance Minister to provide extra funding urgently when expenditure has not been provided or under provided and is capped at \$295 million. The Finance Minister is then required to prepare a report for the legislature. Secondly, through additional appropriations, ie Appropriations Bills introduced throughout the year under the which are scrutinised by the Senate Estimates Committee similar to the EBP and need legislative approval to take force. Under the PGPA Act (Section 75) the transfer of a function between government non-corporate entities is possible, in which case funds may also be transferred between these units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

a. (100) 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.

b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia. The Constitution [online]. Available at: <https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-...> (<https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-bf85-4e73-92af-e06720f4432a>). Section 81 and 83.

Comments: Researcher: Revenue is directly put into the Consolidated Revenue Fund and can only be appropriated through passage of a Bill through Parliament

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

a. (100) 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.

b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.

c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

d. (0) 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.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Commonwealth of Australia. The Constitution [online]. Available at: <https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-...> (<https://www.legislation.gov.au/Details/C2005Q00193/c63f8887-bf85-4e73-92af-e06720f4432a>)

Comments: Researcher: Revenue shortfall will not have any impact on expenditure for a given financial year. The appropriations made under the Constitution are not tied to the actual revenue collected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) 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.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.aph.gov.au/Parliamentary_Business/Committees/Join...
(http://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit)
http://www.aph.gov.au/Parliamentary_Business/Committees/Join...
(http://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit/Role_of_the_Committee)

Comments: Researcher: The Committee initiates its own inquiries into public administration matters and can conduct inquiries into matters referred to it by either House of Parliament. This includes providing reports to both Houses of Parliament on the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Auditor General Act 1997 Schedule 1

Comments: Researcher: The Joint Committee of Public Accounts and Audit must receive a recommendation from the Minister and then approve the candidate who is then appointed by the Governor General

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Auditor-General Act 1997 Schedule 1 cl 6

Comments: Researcher: Governor-General removes the Auditor-General on request from both Houses of Parliament

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., 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 by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Auditor-General Act 1997 Part 8 Section 50 revisions made through the Joint Committee of Public Accounts and Audit The Australian National Audit Office 2016. The Auditor-General Annual Report 2014-15 [online]. Available at: <https://www.anao.gov.au/work/annual-report/auditor-general-a...> (<https://www.anao.gov.au/work/annual-report/auditor-general-annual-report-2014%E2%80%932015>)

Comments: Researcher: Guaranteed appropriations for the Audit Office, timing of which can be determined by the Finance Minister. To change the appropriations allocated to the Audit Office the Joint Committee of Public Accounts and Audit may request draft estimates for Audit Office and then make suggestions prior to the Budget. Funding adequate shown by surplus funding in the 2015-16 period

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with (b) but will supplement it with more information. The Annual Report of the ANAO notes that its operations are largely funded through departmental annual and special appropriations. (The special appropriation is for the remuneration of the Auditor-General.) Revenue is also received from the provision of audit-related services, rental income, grant funding and other miscellaneous sources that are account for as agency revenue and retained for use by the ANAO. In accordance with section 14 of the Auditor General Act 1991, the ANAO charges fees for the audits of financial statements of corporate Commonwealth entities and companies. As such, the following response reference to the departmental annual appropriations. According to Section 50 of the Auditor General Act (<https://www.legislation.gov.au/Details/C2016C00685>) (<https://www.legislation.gov.au/Details/C2016C00685>), specifically (2), "the Finance Minister may give directions about the amounts in which, and the times at which, money payable...is to be paid to the Audit Office". However, under section (4) "a provision of an Appropriation Act that authorises the Finance Minister to determine that a departmental item of a Commonwealth entity is to be reduced does not apply in relation to a departmental item of the Audit Office", and (5) "A provision of an Appropriation Act that has the effect of reducing an administered item of a Commonwealth entity does not apply in relation to an administered item of the Audit Office". However, article 53 of the Auditor General Act states "(1) The Joint Committee of Public Accounts and Audit may request the Auditor-General to submit to the Committee draft estimates for the Audit Office for a financial year before the annual Commonwealth budget for that financial year. (2) The Auditor-General must comply with the request in time to allow the Committee to consider the draft estimates and make recommendations on them before the budget". In support of this process, the ANAO usually provides a series of briefings to the Committee. With the provision of this information, the Committee is able to make formal representations to the Government on behalf of the ANAO if necessary. The JCPAA typically corresponds with the Special Minister of State on the draft estimates. This is followed by the JCPAA making a statement to both Houses of Parliament on budget day, expressing the Committee's opinion as to whether the ANAO has been given sufficient funding to perform its functions. In relation to the adequacy of the budget the ANAO 2015-2016 annual report (<https://www.anao.gov.au/work/annual-report/auditor-general-a...> (<https://www.anao.gov.au/work/annual-report/auditor-general-annual-report-2015-16>)) notes that the ANAO operated at a net deficit of \$0.401 million for the 2015/2016 financial year, and the drivers of this difference are explained (e.g. increase long service leave expenses, slightly offset by small reduction in salaries/wages due to lower staff numbers; decrease in revenue from government and decrease in international development funding, slightly offset by increase in own source revenue).

Government Reviewer

Opinion: Agree

IBP comment: For cross-country consistency, IBP finds an "a" response to be appropriate, particularly given the role played by the Joint Committee of Public Accounts and Audit plays assessing and reporting on the adequacy of the draft budget estimates for the National Audit Office.

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Auditor-General Act 1997 Part 4 PGPA Act 2003

Comments: Researcher: The Auditor-General can conduct at its discretion performance audits only and not other types of audits. It is only compelled by legislation to conduct the audit of annual financial statements of Commonwealth entities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) 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.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Auditor-General Act 1997 Part 7 <https://www.anao.gov.au/about/external-audits-and-peer-revie...> (<https://www.anao.gov.au/about/external-audits-and-peer-reviews>) Quality Assurance is conducted annually, last year they achieved 49 against a target of 40 <https://www.anao.gov.au/work/annual-report/auditor-general-a...> (<https://www.anao.gov.au/work/annual-report/auditor-general-annual-report-2015-16>)

Comments: Researcher: Independent Auditor who prepares annual audit and can perform a performance review at any time. There are also peer reviewers available.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Section 41 of the Auditor-General Act 1997 establishes the position of the Independent Auditor. Under section 45(1) of the Auditor-General Act 1997, the Independent Auditor may at any time conduct a performance audit of the ANAO. The Independent Auditor is appointed by the Governor-General on the recommendation of the Minister with the approval of the Joint Committee of Public Accounts and Audit (JCPAA). The Act requires the position of Independent Auditor to be filled at all times where practical, with a term of at least three but not more than five years. However, the external audits that are conducted and published within the past five years are primarily performance audits of the ANAO's management systems, e.g. (a) communication processes (December 2015); (b) IT Audit Capability and Resourcing (June 2012). During the past five years an external audit report has been published on the quality control around audit of financial statement audits (June 2013), a peer review of ANAO's performance audits by the SAI of New Zealand is also published. See ANAO Website (<https://www.anao.gov.au/about/external-audits-and-peer-revie...>) (<https://www.anao.gov.au/about/external-audits-and-peer-reviews>)

Government Reviewer

Opinion: Agree

IBP comment: IBP finds an "a" response consistent with OBS methodology, as the Independent Auditor assesses various aspects of the audit process in reports released on roughly an annual basis.

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Parliament of Australia 2016. Committee Hansards

Peer Reviewer

Opinion: Agree

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)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Legislation Act 2003 Department of the Treasury 2017. Pre-Budget Submissions [online]. Available at:

<http://www.treasury.gov.au/ConsultationsandReviews/Consultat...>

(<http://www.treasury.gov.au/ConsultationsandReviews/Consultations/2016/2017-Prebudget-submissions>) Department of Treasury 2016. Pre-Budget Submissions [online]. Available at: <http://www.treasury.gov.au/ConsultationsandReviews/Consultat...>

(<http://www.treasury.gov.au/ConsultationsandReviews/Consultations/2015/2016-Pre-Budget-submissions>) s

Comments: Researcher: Full public consultation is conducted via Treasury. Submissions are received and made publicly available (except on request of confidentiality by submitter), but there is no formal discourse between the public and government officials. The Legislation Act 2003 Section 17 specifies the need for consultation when making Legislation although the manner of this consultation is left to the department which is developing the policy, as outlined in the Legislation Handbook p.2. Some of the measures included in the Budget stem from diverse sources of consultation not directly linked with the Budget process, for example, programs announced in Budget under the the Department of Agriculture and Water Resources were consulted upon in the Agricultural Competitiveness White Paper <http://agwhitepaper.agriculture.gov.au/> (<http://agwhitepaper.agriculture.gov.au/>) Although this type of consultation is not directly linked to the Budget, the findings from this shape the Budget priorities over time.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Department of Treasury 2016. Treasury 2015-16 Annual Report [online]. Available at:

<http://www.treasury.gov.au/~media/Treasury/Publications%20a...>

(<http://www.treasury.gov.au/~media/Treasury/Publications%20and%20Media/Publications/2016/Treasury%20Annual%20Report%202015%2016/Downloads/16.ashx>). p.20.

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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: Department of Treasury 2016-17. Pre-Budget Submissions [online]. Available at: <http://www.treasury.gov.au/ConsultationsandReviews/Consultat...>

(<http://www.treasury.gov.au/ConsultationsandReviews/Consultations/2016/2017-Prebudget-submission>)

Comments: Researcher: Submissions could potentially cover any topic. Looking at the "Policy Topics" and submissions the key topics of (1), (2), (3) and (6) in the pre-Budget submissions are covered.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: There are no limits on the topics which can be covered by pre-budget submissions.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Department of the Prime Minister and Cabinet. Policy Implementation [online]. Available at: <http://www.dpmp.gov.au/government/policy-implementation> (<http://www.dpmp.gov.au/government/policy-implementation>) PGPA Act 2013 Department of Treasury 2016. Superannuation Reforms [online]. Available at: <http://treasury.gov.au/SuperReforms> (<http://treasury.gov.au/SuperReforms>)

Comments: Researcher: Policies laid out in the Annual Appropriations Acts are implemented by Commonwealth Agencies (PGPA Act 2013). This means that the only consultation on implementation of the Budget that is carried out by the Central Agencies occurs during the formulation of the Budget. As outlined in question 107 the policy proposals are brought forward through Cabinet Submissions. As part of this process the Department of Prime Minister and Cabinet requires all high to medium risk projects submit a full policy implementation plan as part of the proposal. This plan must consider the seven principles, including stakeholder engagement. The Department does not provide exact instruction as to what form this consultation could take but publishes best practise guides, which suggest this is essential. A policy deemed lower risk does not have to undertake consultation as part of this process. The exception to this is policy measures that are to be implemented under the Treasury and Finance Portfolio which do have their own consultations for example: <http://treasury.gov.au/SuperReforms> (<http://treasury.gov.au/SuperReforms>) this process has a number of public consultation rounds and government responses to consider the implementation of the Government's superannuation measures outlined in the Budget. This consultation is conducted by the Department of Treasury as a part of its implementation, dates and details of these consultations can be found here: <http://treasury.gov.au/ConsultationsandReviews/Consultations...> (<http://treasury.gov.au/ConsultationsandReviews/Consultations?page=1&topic=%7b36409915-0C9B-4216-BF59-2B1A5151C6F9%7d&go=1#results>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The examples provided relate to policy formulation, rather than specific budget implementation. You can find specific examples of consultation in policy formulation in the annual reports of the different government departments. E.g. Treasury's Annual Report 2015-2016 (<http://www.treasury.gov.au/PublicationsAndMedia/Publications...> (<http://www.treasury.gov.au/PublicationsAndMedia/Publications/2016/Treasury-Annual-Report-2015-16>)). This annual report highlights consultations in relation to reform of the tax system. The Department of Finance has not established a specific mechanism to engage the public on issues related to monitoring the implementation of the budget – as distinct from the formulation of the budget. There are requirements for transparency in government contracting. It could be said that the government has a mechanism for citizen engagements through the existence of the Ombudsman (<http://www.ombudsman.gov.au/>) (<http://www.ombudsman.gov.au/>). The Ombudsman strategic vision is to (a) provide assurance that the Australian Government entities and prescribed private sector organisations that the Commonwealth Ombudsman oversights, act with integrity and treat people fairly, and (b) influence enduring systemic improvement in public administration in Australia and the region.

Government Reviewer

Opinion: Agree

Researcher response: Consultations are held on many topics where any member of the public can submit their review online. Treasury uploads the draft legislation and explanatory memorandum on their website. Public has been consulted on many topics improving public service delivery and

administration of schemes. An example of this is "Reforms to Superannuation Governance" (<http://treasury.gov.au/ConsultationsandReviews/Consultations...> (<http://treasury.gov.au/ConsultationsandReviews/Consultations/2017/Improving-Accountability-and-Member-Outcomes-in-Superannuation>)) where public is being consulted on the draft legislation to improve governance arrangements in superannuation. The score has been revised to a "c".

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: No clear mechanism in place

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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: budget.gov.au (<http://budget.gov.au>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The executive's engagement with citizens can cover all of the topics

IBP comment: Based on the response to Q128 and the example of consultation on superannuation, a "c" response seems appropriate.

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

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: Purpose, intended outcomes and timeline are included in the press release issued by the Assistant Minister to the Treasurer.

Comments: Researcher: Department of Treasury 2016. 2016-17 Pre-Budget submissions [online]. Available at: <http://agh.ministers.treasury.gov.au/media-release/002-2015/> (<http://agh.ministers.treasury.gov.au/media-release/002-2015/>) 2017-18 Pre-Budget submissions <http://mfm.ministers.treasury.gov.au/media-release/027-2016/> (<http://mfm.ministers.treasury.gov.au/media-release/027-2016/>)

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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Treasury 2016. Submissions [online]. Available at: <https://treasury.gov.au/ConsultationsandReviews/Consultation...> (<https://treasury.gov.au/ConsultationsandReviews/Consultations/2015/2016-Pre-Budget-submissions/Submissions>)

Comments: Researcher: No report of how the submissions are used is made public

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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Department of the Prime Minister and Cabinet 2016. Cabinet Handbook 9th Edition.

Comments: Researcher: The timeline for Budget proposals and formulation of the Budget are not available to public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: <http://www.treasury.gov.au/ConsultationsandReviews/Consultat...>

(<http://www.treasury.gov.au/ConsultationsandReviews/Consultations/2017/Extending-CSEF-to-proprietary-companies>)

Comments: Researcher: Line ministries conduct extensive consultation on policy priorities which feed into the Budget appropriations for example, Treasury conducted such a consultation on crowd-sourced equity funding that was introduced in the 2015-16 Budget:

<http://www.treasury.gov.au/ConsultationsandReviews/Consultat...>

(<http://www.treasury.gov.au/ConsultationsandReviews/Consultations/2015/Crowd-sourced-Equity-Funding>) Currently, the process is undergoing public consultation on an exposure draft of the legislation

Peer Reviewer

Opinion: Agree with Comments

Comments: Line ministries request consultation on the policies that will also influence the budget. Example public consultations of the Department of Environment and Energy (<http://www.environment.gov.au/about-us/public-consultation> (<http://www.environment.gov.au/about-us/public-consultation>)). Consultations will also take place on the departmental budget submissions, together with the full budget. These consultation mechanisms enable citizens and other groups to provide comment.

Government Reviewer

Opinion: Agree

Researcher response: Line agencies undertake some consultations which inevitably find their way into the annual budget. For example <http://environment.gov.au/climate-change/review-climate-chan...> (<http://environment.gov.au/climate-change/review-climate-change-policies/discussion-paper-2017>) would serve during the formulation phase of budget). The ministry puts up a brief on the issues they are seeking to consult the public and to submit their comments online. The dates of consultation are clearly mentioned. The inputs received are made available online. Another example of this are the reviews undertaken by the Productivity Commission, which is an independent agency tasked with undertaking research into issues impacting Australia's productivity. They published a report after undertaking broad consultation <http://www.pc.gov.au/inquiries/completed/education-evidence#...> (<http://www.pc.gov.au/inquiries/completed/education-evidence#report>).

IBP comment: .

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)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.

- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Department of the Prime Minister and Cabinet 2000. Legislation Handbook [online]. Available at: <https://www.dpmc.gov.au/sites/default/files/publications/Leg...>

(https://www.dpmc.gov.au/sites/default/files/publications/Legislation_Handbook.pdf). Section 25-26 pp. 26-31. Section 26(7) gives information about reporting House of Representatives Standing Orders available at: <http://www.aph.gov.au/~media/05%20About%20Parliament/53%20H...> (<http://www.aph.gov.au/~media/05%20About%20Parliament/53%20HoR/532%20PPP/StandingOrders/fullreport.pdf>) Senate Standing Orders available at: http://www.aph.gov.au/Parliamentary_Business/Chamber_documen...

(http://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Senate_chamber_documents/standingorders/b00) (Section 26 cl 5)

Comments: Researcher: The Committee has the ability (Section 26 cl 5 Senate Standing Orders) to question senior public servants or Ministers about proposed expenditures in the Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: For cross-country consistency, IBP believes a "b" response is more appropriate than a "c" response. IBP took into account hearings by the Senate committees reviewing estimates (see Q112, peer reviewer comments) and committee inquiries on budget matters, particularly those by the Senate Committee on Economics related to tax proposals (see http://www.aph.gov.au/Parliamentary_Business/Committees/Sena... (http://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Economics)). While witnesses are invited to hearings, submissions are open.

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

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Legislative process on Budget does not include public consultation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The legislature can seek input on all six topics but is likely to select those matters for which it will seek public input.

Researcher response: .

IBP comment: For cross-country consistency, IBP believes a "b" response is more appropriate than "d" or an "a". While there may be no limits on the inputs that the legislature can receive, an "a" response requires more direct evidence that input on particular topics was requested. A "b" is therefore more of a rough approximation in the absence of more evidence.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Public input is not sought for legislative approval procedures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: .

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?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Public Accounts Committee Act 1951 (Section 8, 11 and 13) PGPA Act 2013 Auditor-General Act 1997

Comments: Researcher: The Audit Report is tabled in Parliament and referred to the Joint Committee of Public Accounts and Audit who scrutinise the financial statements audit. It can also be the case that the Audit Report can be referred to other Standing Committees for scrutiny. Section 11 discusses the requirement to make public the proceedings and section 13 deals with the ability of the Committee to summon witnesses of their choosing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP believes a "b" response (rather than a "c") is consistent with the OBS guidelines. The Joint Committee on Public Accounts and Audit holds public hearings on a range of audit reports. While witnesses must be invited (and are primarily from government agencies), the committee accepts submissions from the public.

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)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: Auditor-General Act 1997 Section 10 [online]. Available at: <https://www.legislation.gov.au/Details/C2016C00685> (<https://www.legislation.gov.au/Details/C2016C00685>)

Comments: Researcher: The priorities of the audits undertaken by the ANAO are given by the Joint Committee of Public Accounts and audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP believes an "a" response (rather than a "b") is appropriate for cross-country consistency. The website of the ANAO has a "contact" page that includes a phone number and a mechanism to submit a message. While the contact page is not specifically designed to solicit audit suggestions from the public, it could be used for that purpose.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Do not determine audit priorities

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.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: [https://www.anao.gov.au/work-program/in-progress?f\[0\]=field_report_audit_status%3Aba_open_contribution](https://www.anao.gov.au/work-program/in-progress?f[0]=field_report_audit_status%3Aba_open_contribution) (https://www.anao.gov.au/work-program/in-progress?f[0]=field_report_audit_status%3Aba_open_contribution)

Comments: Researcher: Public contributions are taken on performance audits during their fieldwork stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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