

Open Budget Survey 2017

Questionnaire

South Sudan

January 2018

COUNTRY QUESTIONNAIRE: SOUTH SUDAN

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 PBS is not widely circulated to the public but among the government agencies and mainly in hard copy. The only evidence I can display regarding the certainty of the FY is the national budget speech presented to the national Legislative assembly for FY 2016/17 by the minister of Finance.

Comments: Researcher: Such documents are not shared widely as earlier indicated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Article 49(3) in the Public Financial Management Act 2011 stipulates that all annual reports and past, current or projected fiscal activity be made public. The PBS would fall in this category but the specific dates have not been indicated. However in past rounds of the budget exercise, only a circular detailing the purpose of holding a budget workshop requesting ministries and other government entities to attend has been posted on the ministry of finance website. As seen through the link (<http://grss-mof.org/news/budget-execution-workshop/> (<http://grss-mof.org/news/budget-execution-workshop/>)), it was posted on the 1st November 2013. November is also the month designated for the ministry of Finance to get approval for the PBS from the National Council of ministers (Refer to Public Financial Management Act 2011 article 25(1)).

Comments: Researcher: The preparatory phases of the budget process is used entirely for internal purposes and such documents are inaccessible by the public. Despite my explanation above, the budget for the FY 2016/17 is late by six months so the public is not aware of when this PBS was released.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: It is not widely circulated to a general public only the government officials.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: I have not seen the PBS and hence not determined the date

Peer Reviewer

Opinion: Agree with Comments

Comments: This document is not published. However, in selected years, work is prepared Jan-Mar which might form the basis for discussions internally and at the Spring Meetings with international partners in Washington.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: Not applicable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Undersecretary of Planning in the Ministry of Finance and Economic Planning told our colleague Mr. Joseph Kulang that it was passed and for internal use. Besides that the Public Financial Management Act 2011 25(1) does stipulate that it has to be approved by the national council of ministers. It is therefore a prerequisite document that is produced for the budget preparations to progress.

Comments: Researcher: I consulted the above-mentioned contact and specifically mentioned that it is only produced for internal use. He contacted the undersecretary of planning in National Ministry of Finance and Economic planning in South Sudan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: As mentioned early consultations were made by our contact, Mr. Joseph Kulang to the Undersecretary of Planning in the National ministry of Finance and Economic Planning who stated that such preparatory phase is not produced for public use.

Sources: National Ministry of Finance and Economic Planning , Undersecretary of Planning Republic of South Sudan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: We did not have any access to this document despite being told that it was produced.

Sources: The ministry of finance at national level, undersecretary of planning notified us about it being produced. We do not the name of the document.

Peer Reviewer

Opinion: Agree with Comments

Comments: Difficult to find a public use of the title of this document. " indicative budget framework" used in 2013/14: <http://www.grss-mof.org/wp-content/uploads/2013/07/Draft-Bud...> (<http://www.grss-mof.org/wp-content/uploads/2013/07/Draft-Budget-Book-20130915-FINAL.pdf>) PDF page 12

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: There is no citizen PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 national budget speech made by the minister of Finance and Planning in the Republic of South Sudan clearly indicates the fiscal year for this EBP. The hard copy of the draft proposal also serves as an additional source

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 18 October 2016

Sources: <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>)

Comments: Researcher: The speech was posted in the ministry of finance website citing the date it was presented to the national legislative assembly. There is no other way to verify when exactly the date was published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Public Financial Management and Accountability Act, 2011 Article 49(1) states that it should be released immediately to the public. http://grss-mof.org/wp-content/uploads/2014/04/RSS_PFMAA-201... (http://grss-mof.org/wp-content/uploads/2014/04/RSS_PFMAA-2011.pdf) However, the budget proposal has been passed by the national assembly since the 8th December but the document is not in circulation. What is available and easily accessible on both soft and hard copies is the national budget speech made by the minister of Finance and Economic Planning. Of importance is my recent meeting with a staff from the public accounts committee who spoke on condition of anonymity, he stated that the minister of finance and planning provides hard copies of draft proposals to the committee of economics and finance in the national assembly and if one is interested, they can approach this committee and obtain it. However, not many people know about this process and as such do not follow up on it. Such information is also not openly available to the public. I was given a hard copy in addition to what I was able to access through Mr.Kulang.

Comments: Researcher: The Budget proposal is never discussed outside of the government structures with citizens nor is it shared. In the Public Financial Management and Accountability Act, 2011 the process highlight indicates that the communication and preparation of the budget is done within the different ministries, state line ministries and government parastatals. The EBP is produced in both soft and hard copies but there is no consistency in the period in which it is made available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: n/a

Comments: Researcher: The available copy of the EBP that I have is in hard copy so it's hard to tell if it fits any of the specifications cited.

Peer Reviewer

Opinion: Agree with Comments

Comments: GRSS does not release machine readable publications for any of its budget documents at this stage.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: I have a hard copy so it is evidence that it is produced. However in the ministry of Finance and Economic Planning website, draft copies of previous years are posted on the website; <http://grss-mof.org/news/fy-2014-15-budget-presented-to-the-...> (<http://grss-mof.org/news/fy-2014-15-budget-presented-to-the-parliament-today>), so I think it is eventually published but not consistent in the time frame gazetted for it to happen as is seen in the Public Financial and Management Accountability Act 2011 49(1).

Comments: Researcher: I have seen past EBP published in the ministry of finance and economic planning website. The timing of it being published is however very inconsistent. Additionally, in my recent meeting with a staff from the public accounts and fiscal committee who spoke on condition of anonymity, he stated that the minister of finance and planning provides hard copies of draft proposals to the committee of economics and finance in the national assembly and if one is interested, they can approach this committee and obtain it. However, not many people know about this process and as such do not follow up on it. I was given a hard copy in addition to what I was able to access through Mr.Kulang.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: I was able to get a draft of the budget proposal from a staff of the public accounts committee so the hard copy is evidence enough that it was produced.

Sources: I have a hard copy of the budget proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Draft National Budget Plan and Draft Budget for Fy 2016-2017. October 2016 produced by Ministry of Finance and Planning

Sources: I have the hard copy

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: Through our consultations with ministry of Finance and Planning officials and other economists in the country, South Sudan does not have a Citizen's Budget. ,

Comments: Researcher: The Chief Economist in United Nations Development Program in Juba, South Sudan -Mr. Frederick Mugisha stated that this country does not have a citizen's budget. He mentioned that normally such initiatives are championed by the civil society or a demand is created for it by the citizenry however this hasn't happened.

Peer Reviewer

Opinion: Agree with Comments

Comments: 2014/15 final budget included "budget at a glance" <http://grss-mof.org/docs/budget-at-a-glance-201415/> (<http://grss-mof.org/docs/budget-at-a-glance-201415/>) so did 2013/14 <http://grss-mof.org/docs/budget-201314-at-a-glance/> (<http://grss-mof.org/docs/budget-201314-at-a-glance/>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 2015-16

Sources: As per the ministry of Finance and Planning website, the documents do indicate that it was for the FY 2015-16, See link below. <http://grss-mof.org/news/national-legislative-assembly-appro...> (<http://grss-mof.org/news/national-legislative-assembly-approves-national-government-budget-201516/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 08 September 2015

Sources: It was indicated in the ministry of finance and planning official website- see link below- <http://grss-mof.org/news/national-legislative-assembly-appro...> (<http://grss-mof.org/news/national-legislative-assembly-approves-national-government-budget-201516/>)

Comments: Researcher: The information is posted on the ministry of finance and planning website.

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://uk.reuters.com/article/uk-southsudan-spending-idUKKCN...> (<http://uk.reuters.com/article/uk-southsudan-spending-idUKKCN0R82EZ20150908>) corroborates the date on the GRSS website.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: It was posted on the ministry of Finance and planning website on the 23rd of October 2015, a month and a few weeks old after it was approved. The date is indicated right below the topic; National Legislative Assembly approves Government Budget 2015/16 in the ministry of finance and planning webpage See Link as evidence <http://grss-mof.org/news/national-legislative-assembly-appro...> (<http://grss-mof.org/news/national-legislative-assembly-approves-national-government-budget-201516/>)

Comments: Researcher: Public Financial Management Act 2011

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The budget was enacted on the 08-sep and published on the 23-oct. This was 45 days, which is over seven weeks.

Government Reviewer

Opinion: Not Qualified

Researcher response: I have changed to response 'c' as advised

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: No specific date is indicated, only the month and year. Additionally, the budget book, tables for the approved budget and the budget that is in an itemised format was published but not the budget as a document in its entirety. Since these are part and parcel of the budget, we can conclude that it was published in the specific period indicated in these respective documents.

Comments: Researcher: I agree, the budget in its entirety is published on the website, see this link: <http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-...> (<http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-Budget-Book-2015-16.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

Researcher response: I have effected the changes as advised

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: I saw the date on the ministry of finance and planning webpage indicated before the first paragraph under the title National Assembly approves Government budget 2015/16

Sources: <http://grss-mof.org/news/national-legislative-assembly-appro...> (<http://grss-mof.org/news/national-legislative-assembly-approves-national-government-budget-201516/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-Budget-Book-2015-16.pdf>) <http://grss-mof.org/wp-content/uploads/2015/11/2015-16-Itemized-Budget1.pdf>) <http://grss-mof.org/docs/summary-table-for-the-approved-budg...> (<http://grss-mof.org/docs/summary-table-for-the-approved-budget-2015-16/>)

Sources: From the ministry of Finance and Planning website <http://grss-mof.org/news/national-legislative-assembly-appro...> (<http://grss-mof.org/news/national-legislative-assembly-approves-national-government-budget-201516/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Summary tables from the budget are presented in a table format using excel document hence machine readable <http://grss-mof.org/docs/summary-table-for-the-approved-budg...> (<http://grss-mof.org/docs/summary-table-for-the-approved-budget-2015-16/>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Suggest that "Summary tables from the budget are presented in a table format using excel document hence machine readable."

Government Reviewer

Opinion: Not Qualified

Researcher response: Changed as recommended

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Approved Budget Tables Fiscal Year 2015/16, MINISTRY OF FINANCE AND ECONOMIC PLANNING REPUBLIC OF SOUTH SUDAN OCTOBER 2015

Sources: <http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-Budget-Book-2015-16.pdf> <http://grss-mof.org/wp-content/uploads/2015/11/2015-16-Itemized-Budget1.pdf>

Comments: Researcher: As indicated earlier, the budget book, itemised budget and one in a table format is what is published on the webpage of the ministry of finance and economic planning.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: There is not a citizen's version of the budget in South Sudan

Peer Reviewer

Opinion: Agree with Comments

Comments: A "budget at a glance" was produced in 13/14 and 14/15. <http://grss-mof.org/docs/budget-201314-at-a-glance/> (<http://grss-mof.org/docs/budget-201314-at-a-glance/>) <http://grss-mof.org/docs/budget-at-a-glance-201415/> (<http://grss-mof.org/docs/budget-at-a-glance-201415/>)

201415/)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: FY 2015-16

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: There is no provision for citizens budget by law in the history of this country. No citizen provides any input to this process it is reserved for the technocrats.

Peer Reviewer

Opinion: Agree with Comments

Comments: Representatives in the NLA have significant influence over the enacted budget - in this sense it is not entirely 'reserved for the technocrats'.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: In our consultations with the undersecretary of planning in the ministry of finance and planning, this budget is not produced.

Sources: In our consultations with the undersecretary of planning in the ministry of finance and planning, this budget is not produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Sources: <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>) <http://grss-mof.org/wp-content/uploads/2016/05/Final-Q-2-mac...> (<http://grss-mof.org/wp-content/uploads/2016/05/Final-Q-2-macro-fiscal-report-240316.pdf>) <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: Because the budget for FY 2016-17 was just passed last week (08 December 2016) and in line with the guidelines under section 1 of the Public Availability of Key budget documents that states that the documents related to monitoring would not have been issued i therefore use the above FY 2015-16.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Public Financial and Management Accountability Act 2011 32(1). The Ministry of Finance and Planning website published the In year reports for the months of January, April and a compiled year all report in October FY 2015/16. However, the reports were put online late.

Comments: Researcher: In Year Reports for FY 2015/16 were obtained from the ministry of finance and planning websites.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: First Quarter Macro-Fiscal Report 2015/16: 25 January 2016 Second Quarter Macro-Fiscal Report 2015/16: 10 May 2016 2015/16 Q4 Macro-Fiscal report: 26 October 2016 (no Q3 report)

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>) <http://grss-mof.org/wp-content/uploads/2016/05/Final-Q-2-mac...> (<http://grss-mof.org/wp-content/uploads/2016/05/Final-Q-2-macro-fiscal-report-240316.pdf>) <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)

Comments: Researcher: The dates are indicated on the pages on the grss-mof websites.

Peer Reviewer

Opinion: Agree with Comments

Comments: ... However, the dates are clearly indicated on the pages on the grss-mof websites.

Government Reviewer

Opinion: Not Qualified

Researcher response: Thank you, dates added as advised.

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: The exact dates of publication are on the links to the specific pages of the grss-mof website.

Sources: <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>) <http://grss-mof.org/wp-content/uploads/2016/05/Final-Q-2-mac...> (<http://grss-mof.org/wp-content/uploads/2016/05/Final-Q-2-macro-fiscal-report-240316.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Same comment as the previous subquestion: the exact dates of publication are on the links to the specific pages of the grss-mof website.

Government Reviewer

Opinion: Not Qualified

Researcher response: Thank you, dates added as advised.

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>) <http://grss-mof.org/wp-content/uploads/2016/05/Final-Q-2-mac...> (<http://grss-mof.org/wp-content/uploads/2016/05/Final-Q-2-macro-fiscal-report-240316.pdf>) <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)

Sources: The Ministry of Finance and Planning Website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: They are in PDF format as indicated above in the guidelines

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a.

Sources: It is produced though there is inconsistency in the time it is produced that can be attributed to a number of other factors.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Republic of South Sudan Ministry of Finance and Economic Planning 2015/16 Full Year Macro-Fiscal Report October 2016

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: As earlier indicated, there is no citizen proposal, budget or reports. They are all considered for general use and non-tailor made for specific audience such as the citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 2015-16

Sources: The last progress report that has been published on the website is of June 2012 see link <http://grss-mof.org/docs/ministry-of-finance-action-plan-pro...> (<http://grss-mof.org/docs/ministry-of-finance-action-plan-progress-report-jun-2012/>) Ministry of Finance Action Plan – Progress Report (Jun 2012)

Comments: Researcher: I cannot access it online and there are only quarterly reports published and no mid term reports published since 2012.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Ministry, in addition to the quarterly reports, publishes a report encompassing the budget and the wider state of the economy. However, it looks in more depth at macroeconomic performance over the first half of the year than budget performance, and it does not update projections; rather it reviews performance over the first half. It partially fulfils the role of an MYR and is distinct from the IYR; "assess[ing] the state of the economy relative to the initial macroeconomic forecast" is covered. "QUARTERLY MACROECONOMIC UPDATE" <http://grss-mof.org/wp-content/uploads/2016/05/Q2-Report-201...> (<http://grss-mof.org/wp-content/uploads/2016/05/Q2-Report-2015-16-20-April.pdf>)

Government Reviewer

Opinion: Not Qualified

Researcher response: The exact interpretation of MYR is duly noted

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. Reaction to the Peer Reviewer’s comment: While the macroeconomic update cited by the peer reviewer contains some elements of a qualifying mid-year review, a mid-year review should also contain, at minimum, an update on budget execution for the first half of the fiscal year and a revision of the macroeconomic forecast for the second half of the year and/or updated revenue and expenditure projections for the second half of the year.

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: d.

Sources: The Public Financial and Management Act 2011, 32 (2) stipulates that, "All Ministries and other Spending Agencies shall make semi-annual and annual reports to the Assembly on the use of the public funds spent and outputs achieved. The format for reporting shall be detailed in the regulations."

Comments: Researcher: From our consultations with the ministry of Finance, they stated December is the mid year. However we have not been able to obtain any midterm reports from the ministry of Finance and planning website for recent years except the one for 2012. I recently consulted an official from the ministry of finance and planning and queried about the mid year reports, he stated no mid year report was produced last year due to the July war crisis. They hope to have one published for this year. I was not provided with the title too, I have to wait for my colleague to request from it.

Peer Reviewer

Opinion: Agree with Comments

Comments: The previous subquestion indicated a report partially fulfilling the function of an MYR. It was however made available on 25th May 2016 according to grss-mof.org (<http://grss-mof.org>) .

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. Reaction to the PR’s comment: See IBP comment on MYR-1.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Comment as for the previous subquestion.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. Reaction to the PR’s comment: See IBP comment on MYR-1.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Previous subquestion used the timestamp on grss-mof.org (<http://grss-mof.org>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. Reaction to the PR’s comment: See IBP comment on MYR-1.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Previous subquestion <http://grss-mof.org/docs/1458/> (<http://grss-mof.org/docs/1458/>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. Reaction to the PR’s comment: See IBP comment on MYR-1.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: From our consultations with the ministry of Finance and Planning officials, it is produced but used for internal purposes. This, however, was not the case last year due to the unraveling July crisis they were unable to produce a mid-year report.

Peer Reviewer

Opinion: Agree with Comments

Comments: I suspect the document referred to is the document indicated by my previous comments. However, it only partially fulfils the functions of an MYR.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Reaction to the PR's comment: See IBP comment on MYR-1.

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: As mentioned early we consulted with the officials at the ministry of finance and planning and they mentioned to us that they normally produce mid-year reports annually. However, as a result of the crisis that happened in July 2016, they were unable to prepare one. Regardless of last year's situation, only one progress report was published back in 2012 so the precedence set points to no sharing of such information on a public forum.

Sources: From consultations

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: As explained in previous responses, last year's mid year report was not produced though the previous years were produced. There is also no access to previous reports making it hard to obtain a title.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Mid year review functions are often carried out for internal consumption to inform the PBS, so comments there apply here. There is also the "Quarterly Macroeconomic Update" previously referred to.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. Reaction to the PR’s comment: See IBP comment on MYR-1.

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

- a. Yes
- b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: In the ministry of finance and planning website, the 2015/16 YER is included as FY2015/16 Full year Macro Fiscal Report See link below <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: The Public Financial Management and Accountability Act 2011 32 (2) stipulates that all ministries and spending agencies shall make semi-annual and annual reports on their expenditure at the national legislative assembly with specific details on the format of reporting communicated to them later. This implies that they do prepare the annual reports but it does not mandate them to share it publically. It is sufficient as long as they produce it and present it to the National Legislative Assembly.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Making reference to the Public Financial and Management Accountability Act 2011 32(2), we can confirm that by law it is produced. However having failed to get it on the ministry of finance and planning website, I can only conclude that it is not published and used for internal purpose. Following on from the description about YER, the macro fiscal report that comprises of the year’s revenue, expenditure, debts for the FY 2015/16 can be used to respond to the questions within this section.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** "However having failed to get it on the ministry of finance and planning website, I can only conclude that it is not published and used for internal purpose." You have attached the document referred to. I assume you obtained it from the website! It was added to the website on the 26th October 2016 at <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Year-End-Report: Cumulative quarterly reports are not accepted as Year-End Reports in order to ensure cross-country comparison. Additionally, in principle, In-Year Reports are not accepted as Year-End Reports, because a Year-End Report usually takes longer to produce and generally has a somewhat different focus and function. Hence, the report that was cited here does not qualify as a YER but as an IYR, the reasons being the following: • The content is the same as that of previous In-Year-Reports; • Previous reports with the same content only covered 3-months periods; • The 'Budget Execution Report' is also listed as an In-Year-Report; Due to this, according to the OBS Survey methodology, the YER will be considered not publicly available in South Sudan all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' because the report is considered not publicly available.

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: n/a**Sources:** <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)**Peer Reviewer****Opinion:** Disagree**Suggested answer:** 26th October 2016**Comments:** See website timestamp which indicates 26th October 2016**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. As (<http://survey.As>) explained in questions YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed from October 15th 2016 to N/A. Please see YER-2 for a detailed explanation.

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: N/A**Sources:** <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)**Peer Reviewer****Opinion:** Disagree**Suggested answer:** Indicated on the website: <http://grss-mof.org/docs/201516-q4-expenditure-report/> (<http://grss-mof.org/docs/201516-q4-expenditure-report/>)**Comments:** 26th October 2016 is indicated on the grss-mof.org (<http://grss-mof.org>) website, <http://grss-mof.org/docs/201516-q4-expenditure-report/> (<http://grss-mof.org/docs/201516-q4-expenditure-report/>) - there is a timestamp on every upload.**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in questions YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed from 'Indicated on the front page' to N/A. Please see YER-2 for a detailed explanation.

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: N/A

Sources: Ministry of Finance and Planning Webpage

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in questions YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed from link to website' to N/A. Please see YER-2 for a detailed explanation.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: It is in PDF format so not machine readable.

Peer Reviewer

Opinion: Agree with Comments

Comments: I would like to point out that the PDF is generated in Microsoft Word, so it is a trivial matter to make it machine readable again. This comment also applies to the IYRs and MYR partial document.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Public Financial and Management Accountability Act 2011 32 (2). In our consultations with the ministry of finance and planning personnel, they cited a challenge in the proper storage of documents. So I think it is produced as mandated by the law but either there is a lack of manpower to upload these documents or it is specifically meant for internal use only. I was able to get the Full year macro fiscal report for the FY 2015/16 and it was produced in October 2016 last year so it is produced and sometimes published but later than usual.

Comments: Researcher: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: It is produced and was uploaded well within the six months required by this survey.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed from 'e' to 'd'. Please see YER-2 for a detailed explanation.

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: The YER is not produced; the government produces a cumulative IYR

Sources: N/A

Comments: Researcher: I noticed much later that the content specified in the macro-fiscal report 2015/16 is what is described as YER and as such used this information to answer the respective questions. This explains why I have now chosen N/A as a choice.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed from 'N/A' to 'The YER is not produced; the government produces a cumulative IYR'. Please see YER-2 for a detailed explanation.

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: N/A

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not

accepted as Year-End Reports. Due to this, the YER is considered not publicly available; the response was changed to 'N/A'. Please see YER-2 for a detailed explanation.

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

- a. Yes
- b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.audit-chamber-ss.org/reports-1-annual.html> (<http://www.audit-chamber-ss.org/reports-1-annual.html>)

Comments: Researcher: Ideally, it should be FY 2014-15 however, the last time an audit report was published was in the year 2008

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: Public Financial and Management Accountability Act 2011 52(1) states that it should not be later than six months after receiving the reports from the different functions of the government. However a look at the audit website, the last report that was published online was in 2008.
<http://www.audit-chamber-ss.org/reports-1-annual.html> (<http://www.audit-chamber-ss.org/reports-1-annual.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: We consulted a member of the Fiscal Finance and Public Accounts Committee in The National Legislative Assembly, tasked with overseeing the public accounts. He mentioned that the report is published every year but is restricted to internal use only.

Comments: Researcher: There is an opinion though not verified that the last time the audit report was released, the government came under fierce criticism so since then it has not been made public.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no specific protection under the 2010 Audit Chamber Act (assent 2011) which stipulates public release.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: We were informed by a member of parliament in national legislative assembly who is also a member of the public accounts committee that it is produced annually however not shared publically.

Sources: Consultation from the national legislative Assembly

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Sources: N/A

Comments: Researcher: I did follow up as earlier indicated however all the members of the committee are on recess and the staff member I got there did not have the details of the Audit report and therefore could not provide me with the necessary details.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Comments: Researcher: <http://grss-mof.org/> (<http://grss-mof.org/>) <http://www.audit-chamber-ss.org/reports-1-annual.html> (<http://www.audit-chamber-ss.org/reports-1-annual.html>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Yes, I have seen a consolidated budget table for FY 2015-16 that was produced in an excel format. I have also seen an approved budget for the same fiscal year, 2015-16 that was itemised.

Comments: Researcher: <http://grss-mof.org/wp-content/uploads/2015/11/2015-16-Itemized-Budget1.pdf> <http://grss-mof.org/docs/summary-table-for-the-approved-budget-2015-16/>

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: It cannot be downloaded in a consistent basis. I have only been able to get itemised budget and budgets in a table format as an excel document for the FY 2015/16 from the ministry of finance and planning webpage.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: The budget has been made available in a consistent format for a number of years. Here are the pages referred to: <http://grss-mof.org/docs/approved-budget-book-201516/> (<http://grss-mof.org/docs/approved-budget-book-201516/>) <http://grss-mof.org/docs/approved-budget-book-201415/> (<http://grss-mof.org/docs/approved-budget-book-201415/>) <http://grss-mof.org/docs/national-budget-book-201314/> (<http://grss-mof.org/docs/national-budget-book-201314/>) <http://grss-mof.org/docs/national-budget-book-201213/> (<http://grss-mof.org/docs/national-budget-book-201213/>) The presentation of the resource envelope has evolved (this is the youngest country in the world) but it has maintained consistency. There is even a document named historical budget tables which has multiple years' revenue and expenditure information in Excel format, side-by-side: <http://grss-mof.org/docs/historical-budget-tables-2005-2014/> (<http://grss-mof.org/docs/historical-budget-tables-2005-2014/>) This dates to many years prior to Independence. According to timestamps, all cited were available for the author.

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: No, there are no such tools.

Peer Reviewer

Opinion: Agree with Comments

Comments: It is simpler than on many equivalent websites to search for categories of documents and find what you need. Given the speed of access to internet within the country, constrained administrative resources, and other likely concerns of the finance ministry, there is a question about the appropriateness or desirability of such an effort.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Public Financial and Management Accountability Act 2011 from Chapter V to IX explains in details the do's and dont's and subsequent penalties levied in the event of default. All these emphasize on the transparency component and the role of every public servant in executing their duties.

Comments: Researcher: The Public Financial and Management Accountability Act 2011 in its entirety talks about the budget http://grss-mof.org/wp-content/uploads/2014/04/RSS_PFMAA-2011... (http://grss-mof.org/wp-content/uploads/2014/04/RSS_PFMAA-2011.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Anti Corruption Act does not specifically say budgetary related issues but overall conduct of both public servants and private too in the execution of public resources. Section 9 from a-g under functions of the commission, the act highlights the code and conduct of civil servants regarding protecting public property and how the cases of investigation will be carried out. It also highlights how corruption cases will be combated so in this regard it is providing relevant information for transparency to be upheld.

Comments: Researcher: <http://www.icnl.org/research/library/files/South%20Sudan/Ant...>

(<http://www.icnl.org/research/library/files/South%20Sudan/AntiCorruptionAct2009.pdf>) It can be found in Chapter 9 (1) a-g.

Peer Reviewer

Opinion: Agree with Comments

Comments: Other act mentioning citizens' participation: <http://southsudanhumanitarianproject.com/wp-content/uploads/...>

(<http://southsudanhumanitarianproject.com/wp-content/uploads/sites/21/formidable/The-Local-Government-Act-2009.pdf>) The constitution

https://www.constituteproject.org/constitution/South_Sudan_2... (https://www.constituteproject.org/constitution/South_Sudan_2013?lang=en) refers to a right to participation and voting and a right to access information

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: In the absence of the EBP, the ministry of finance's budget speech to the legislative assembly for FY 2016/17 is not sufficient to respond to this question.

Comments: Researcher: The draft budget that was presented to the president last month has not yet been consented to and explains why the draft budget proposal has not yet been shared publically.

Peer Reviewer

Opinion: Agree with Comments

Comments: Following the format of previous years, the EBP and Enacted budget do meet criteria a, but EBP not presented 'in time' on the website and Enacted Budget not available on 31-Dec-16 due to delayed passage. The document is likely to be added to the website at some point.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: See comment to previous subquestion. There are sectoral classifications used in the current FY budget.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: N/A

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Again, see previous subquestion.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: The budget speech does not provide such detailed information to answer this and subsequent questions.

Comments: Researcher: The budget speech is not adequate enough to provide such information.

Peer Reviewer

Opinion: Agree with Comments

Comments: Following the format of previous years, the EBP and Enacted budget do meet criteria a - mappable to 2001GFS. The document is likely to be added to the website at some point.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Following the format of previous years, the EBP and Enacted budget do meet criteria a. The document is likely to be added to the website at some point.

Government Reviewer

Opinion: Not Qualified

Researcher response: I have a query, the EBP has since December not been assented to by the president. What i have at my disposal is the budget speech that cannot adequately answer the questions being raised here. So is it appropriate for me to use the FY 2015/16 BUDGET or any document related to it because the draft is not online.

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: This has not been provided in budget documents in the recent past, and would be moot due to macroeconomic conditions. The IMF article IV report doesn't project two years out. See <https://www.imf.org/~media/Files/Publications/CR/2017/cr177...>
(<https://www.imf.org/~media/Files/Publications/CR/2017/cr1773.ashx>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: See comment on previous subquestion and note that the IMF don't project this far out (publicly), presumably due to macroeconomic conditions causing forecasts like this to be of questionable value in policymaking and transparency.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: I refer to comments on previous subquestions under this section.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: No - refer to previous subquestions' comments about the utility of this in the budget year under examination.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: See previous comments.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: See the budget speech , which was made available. Borrowing requirement, interest budget are there explicitly, the third aggregate can be deducted from the information given. <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>) contains some discussion of expenditure policy proposals.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The budget speech included a comprehensive costed discussion of all new revenue measures. <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Please consult the budget speech, which reports the overall expenditure outturn relative to the approved budget, in dollars and in SSP. <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The speech provides only oil and nonoil revenue actual figures. <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...>
(<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>) see speech for outturns.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>) Speech details: total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; whether it is domestic or external debt. Other compositional details present - creditor type.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: Due to late EBP, BY-1 was available and is in the speech.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: See speech, para. 69 <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf> paras 71-80 discuss on budget aid and off budget aid where donors submitted information to the government by sector.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>) Since, given current economic and human welfare conditions, likely the greater the share of population remaining in South Sudan are extremely impoverished - including almost every civil servant -, this question is largely moot; notwithstanding, there is no

specific section of the budget speech that addresses measures explicitly through that lens. Sections of the speech discuss capitation grants and other subnational policies which might be expected to be poverty-focused.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: It is an internally done process, circulars are shared within the respective stakeholders and templates of such are provided in the ministry of finance web page. However, no information is provided to the public. The public only knows about the budget process through the media and that is only when the minister addresses the national assembly in the budget speech.

Peer Reviewer

Opinion: Agree with Comments

Comments: The public also know about the budget process from the series of documents on the grss-mof.org (<http://grss-mof.org>) website.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Comments: Researcher: The information is not shared with the public so details are not easily accessible

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: See paragraph 58 of the budget speech: "The average exchange rate is forecasted to be 70 SSP per dollar, and the average oil price, accounting for Dar Blend, is forecast to be \$30 per barrel." However, other aggregates are not presented explicitly. The forecast mean interest rate can be derived from sections of the speech on new debt planned and the allocation for interest payments. Economic outlook is covered in more detail in the EBP itself.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Comments: Researcher: It is not shared and thus no access to such information

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a. (100)

Sources: <http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-...> (<http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-Budget-Book-2015-16.pdf>)

Comments: Researcher: Yes, the enacted budget source indicates the three classifications are used. On pages 6 and 19, the tables detailing the 2014/15 Summary Budget Execution and the FY 2015/16 Resource Envelope illustrates the economic classification. On page 14, the table labeled Budget allocations by Sector (Government Funds) illustrates the functional classification. From page 20- 27, the table labeled, summary tables for revenue and expenditure, Republic of South Sudan -2014/15 -approved budget illustrates the administrative classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-...> (<http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-Budget-Book-2015-16.pdf>)

Comments: Researcher: Yes, it does provide expenditure estimates for individual programs. The summary tables show both revenue and expenditure estimates for the FY 2014/15 from page 20-27

Peer Reviewer

Opinion: Agree with Comments

Comments: There is also detailed allocation by programme in the main agency-by-agency tables in the same document.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a. (100)

Sources: <http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-...> (<http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-Budget-Book-2015-16.pdf>)

Comments: Researcher: Yes on page 6 of the budget book FY 2015/16

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b. (67)

Sources: <http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-...> (<http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-Budget-Book-2015-16.pdf>)

Comments: Researcher: In page 19, the other revenue category represents about 10% of budgeted revenue. However on pages 20-27 in the summary tables, it shows both revenue and expenditure estimates for the FY 2014/15.

Peer Reviewer

Opinion: Agree with Comments

Comments: To clarify, the document shows actuals BY-1 and Estimates for BY 2015/16.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a. (100)

Sources: <http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-...> (<http://grss-mof.org/wp-content/uploads/2015/10/RSS-Approved-Budget-Book-2015-16.pdf>)

Comments: Researcher: Yes on page 18 of the budget book FY 2015/16 it is included in the table that shows the government debt position at the 31st of March 2015.

Peer Reviewer

Opinion: Agree with Comments

Comments: Also shows the debt plan for 2015/16 for the aggregates.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: South Sudan does not have a citizen's budget.

Peer Reviewer

Opinion: Agree with Comments

Comments: South Sudan did produce a Citizen's Budget document in 2014/15. <http://grss-mof.org/docs/budget-at-a-glance-201415/> (<http://grss-mof.org/docs/budget-at-a-glance-201415/>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Comments: Researcher: No, the executive has not as it is not in their interest to engage citizen's in this process nor have a budget that seeks to incorporate their ideas.

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://grss-mof.org/docs/budget-at-a-glance-201415/> (<http://grss-mof.org/docs/budget-at-a-glance-201415/>) - Executive has engaged at some stage and produced such a document.

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.**Sources:** N/A**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.**Sources:** <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)**Comments:** Researcher: The IYR indicates the different ministries and agencies, what the money has been spent on and for what purpose because whatever it has been spent on is termed as such. For instance, pages 14-22 shows us the three different functions at play. However, per the survey methodology, not enough In-Year Reports are published online in a timely manner to be considered available to the public.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)

Comments: Researcher: Yes, page 14-22 does show the different sectors and the individual ministries and agencies that fall under them matched against what they have spent. However, per the survey methodology, not enough In-Year Reports are published online in a timely manner to be considered available to the public.

Peer Reviewer

Opinion: Agree with Comments

Comments: The IYRs, regardless of timeliness, do not contain programme data, except for transfer-by-transfer reporting for a small percentage of the budget

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)

Comments: Researcher: Comparisons are made between estimate and actual costs with any variance away from these costs also included in the report (See appendix 6 page 22). However, per the survey methodology, not enough In-Year Reports are published online in a timely manner to be considered available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)

Comments: Researcher: Yes on table 2 page 6 of the report, there is a better presentation of revenues by tax and non-tax categories. However, per the survey methodology, not enough In-Year Reports are published online in a timely manner to be considered available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)

Comments: Researcher: Yes, on page 3 table 1, yes some information and not all of individual sources of revenue is provided (Table 1 page 3 is a good illustration) However, per the survey methodology, not enough In-Year Reports are published online in a timely manner to be considered available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)

Comments: Researcher: Yes, comparisons are made between the enacted budget and actual expenses incurred. The variance of this is also accounted for. However, per the survey methodology, not enough In-Year Reports are published online in a timely manner to be considered available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)

Comments: Researcher: On page 11, table 5 shows debt position and net financing, all the three estimates; net borrowing, net financing and repayments are included. However, some loans such as the one from China Exim bank for work on the airport is not included. However, per the survey methodology, not enough In-Year Reports are published online in a timely manner to be considered available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)

Comments: Researcher: The information presented shows the interest rate of the loans (page 3, table 1) and the sources of funding as well as external sources mentioned. The details of the creditors World bank and China loans, from domestic banks and the bank of South Sudan (page 11, table 5) are also included. The maturity date of these loans is however not included. However, per the survey methodology, not enough In-Year Reports are published online in a timely manner to be considered available to the public.

Peer Reviewer

Opinion: Agree with Comments

Comments: Interest rates not stated in table 3 referenced.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: There are no mid-year reports uploaded on the ministry of finance and planning webpage so we're unable to derive this information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: Yes, both the estimates and the actual costs incurred are shown followed by a narrative on page 12. This includes government changes such as currency exchange alignment of the South Sudanese pounds against the US dollars and salary increment changes of civil servants of grades 10-17.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'a' to 'd'. Please see YER-2 for a detailed explanation.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: Table 6 labelled Total expenditure by sector on page 13 shows the functional classifications of the expenditures. It is broken down into the different functions such as accountability, economic, education and health among other function and estimates for the annual budget,

budget as % of the total, outturns 2015/16, outturns as % of total and overspend column are all included in the table.

Peer Reviewer

Opinion: Agree with Comments

Comments: Admin and econ classifications also covered.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'a' to 'd'. Please see YER-2 for a detailed explanation.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: Yes, it shows the estimates of the programs on pages 21-29

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Pages 21-29 of the document show administrative classification, not programme classification.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'a' to 'd'. Please see YER-2 for a detailed explanation.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: Yes it shows the estimates, the actual and outturns incurred on table 3 page 10.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'a' to 'd'. Please see YER-2 for a detailed explanation.

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: b.

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: Yes, it is divided into tax and non-tax categories. Table 3 and 4 labelled detailed revenues and budget execution on pages 10 and 12 indicates tax and non-tax categories, with the tax sources on page 10 including custom, excise, business profit tax and VAT whereas in table 4 page 12 external loans and grants are the two main revenue sources of non tax category.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'a' to 'b'. Please see YER-2 for a detailed explanation.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: Yes, as indicated in section 2 table 3 page 10 that indicates the different sources of revenue, mainly from oil and non-oil with the latter being mainly from taxes.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to

any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'a' to 'd'. Please see YER-2 for a detailed explanation.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: Yes on page 17 table 8, the debts and the new borrowing and total is shown in the fiscal year, broken down into the different creditors and the closing budget as per 30th June 2016. Even though the interest rate is not indicated on that table, it is shown in previous table number 4 on page 12.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'a' to 'd'. Please see YER-2 for a detailed explanation.

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: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: The report extensively discusses the macroeconomic forecasts for the fiscal year and the actual outcome for that year. They mention the key influencing factors that affected the fiscal year from meeting its targets with some of these factors going as far as shocks suffered in 2012. There is a both a narrative and graphs on pages 6-9.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). Please see YER-2 for a detailed explanation.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: I do not see any non-financial data on inputs, it is mainly divided into the different sectors, functions and agencies receiving it. The input details are not included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). Please see YER-2 for a detailed explanation.

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: d.

Sources: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: Such information is not availed here in the report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). Please see YER-2 for a detailed explanation.

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: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: It is not easy to deduce if the fund allocated was spent on the vulnerable because the tables in appendix 1-6 from page 21-29 all provide details on expenditure mainly salaried to the different agencies and states. In looking at these appendices, the figures highlighted red are mainly related to security, foreign affairs or particular components of the infrastructure sector. The sectors that include the vulnerable which is the social and humanitarian affairs, has two out of the five commissions, South Sudan Relief and Rehabilitation commission and Gender, Child and Social welfare who have surpassed their budget which implies there is a focus on humanitarian needs by the government due to the growing demands within the country. The rest have spent far less than is budgeted for. It is hard to specifically state which segment of the vulnerable have been spent on given the lump sum figures provided.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: I would argue that d is a clearer reflection given that individual policies are not identified here - ie PHCC and capitation grants.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed from 'c' to 'd'. Please see YER-2 for a detailed explanation.

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: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: On page 4, the allocations for salaries are reported to have significantly increased compared to the amount budgeted for. The increment came as a result of salary increments for specific grades and currency exchange alignments that saw a high increment.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: To respond to the comment above, EBFs are not salaries. Pension fund deficit financing is shown on table 9 , but an original estimate is not shown.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.As (<http://survey.As>) explained in question YER-2 in Section 1, cumulative quarterly reports are not accepted as Year-End Reports. Due to this, the YER is considered not publicly available. Due to this, all questions regarding the YER (questions 84-94 in Section 3) will be responded to with 'd' or 'b' (for 2-choice questions). The response to this question was changed to "d".

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: b.

Sources: <http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fisc...> (<http://grss-mof.org/wp-content/uploads/2016/01/Q1-macro-fiscal-report-Final.pdf>)

Comments: Researcher: It is put as part of the report on pages 21-29.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: <http://www.treasury.govt.nz/government/financialstatements/y...>

(<http://www.treasury.govt.nz/government/financialstatements/yearend/jun13/fsgnz-year-jun13.pdf>) Calculations shown are not sufficient to be called a financial statement. In particular, changes in net worth of pension funds and Nilepet would need to be incorporated.

Government Reviewer

Opinion: Not Qualified

IBP comment: (1) Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.(2) IBP agrees with the peer reviewer. The answer is changed to "b".

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: d.

Sources: <http://www.audit-chamber-ss.org/reports/nac-ag-report-financi...> (<http://www.audit-chamber-ss.org/reports/nac-ag-report-financial-statements-2008.pdf>)

Comments: Researcher: Financial and Compliance audits but that was done back in 2012 for 2008 audits. There is no recent occurrence of this action by the audit chambers.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.**Sources:** <http://www.audit-chamber-ss.org/reports-2-financial.html> (<http://www.audit-chamber-ss.org/reports-2-financial.html>)**Comments:** Researcher: We are not privy to such information and it is not included on the audit chambers web page too.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.**Sources:** As told by the staff working in the public accounts committee, only what is included in the budget is funded therefore no funding is done on extra-budgetary activities.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: <http://www.audit-chamber-ss.org/reports/nac-ag-report-financi...> (<http://www.audit-chamber-ss.org/reports/nac-ag-report-financial-statements-2008.pdf>)

Comments: Researcher: As per the last audit report that was published in 2008, the report does not have an executive summary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: No, it does not. In my discussion with a staff of the public accounts committee who spoke on condition of anonymity, he mentioned how they have a number of times called for the presence of media and civil society when convening for a public hearing for disseminating findings of the audit carried out by the audit chambers on the bank of South Sudan. They were instructed by higher colleagues in the higher hierarchy of the parliament to not disseminate the information publically but limit it to themselves. so the political will is lacking in regards to the involvement of the public in such decision making.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: No, as a follow to the meeting with the staff of the public accounts committee, such information is not availed

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: n/a

Comments: Researcher: However, there is a National Fiscal and Financial Allocation and Monitoring Commission. It is stipulated in the transitional constitution of the Republic of South Sudan in Chapter V 179 (1-5) in page 67-68. Further evidence in support of its staffing and resources adequacy includes the budget line that is allocated for this institution in every round of budget as well as in the quarterly reports that are shared. In the budget book FY 2015/16 on page 116, the salaries and wages are indicated. In the itemised budget for the same FY 2015/16 on page 8, the money allocated to the different activity lines are indicated. In the second and fourth quarterly macro fiscal report FY 2014/15 on page 15 and 21 respectively, further illustration of resources for different activities are allocated to the institution. I have searched for their website online and have not been able to find anything. I have also not been able to see any report from this commission but since oversight of this commission falls under the public accounts committee, I do not think the public has access to the report. I was nonetheless told by the staff in the public accounts committee I spoke to that they do receive reports from this commission. We however cannot access it. The news pressing just used its platform as a news outlet to report the president's decree as one among many commissions that have been created. See Fiscal and Financial Allocation and Monitoring Commission -179 (1-5) http://www.sudantribune.com/IMG/pdf/The_Draft_Transitional_C...
(http://www.sudantribune.com/IMG/pdf/The_Draft_Transitional_Constitution_of_the_ROSS2-2.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: In my discussion with the former finance personnel who also held several other positions such as the chairman of investment corporation in the central Equatoria state amongst other portfolios, he states the role of this institution as one heavily leaning towards fiscal functions rather than macroeconomic ones. He mentions the key roles of this body include; directing the different government entities towards the proper use of resource; ensuring that no resource is diverted in accordance with the budget; projects funded according to schedule as well as ensuring financial regulations are followed systematically. He sums it up by saying that in addition to these roles, this institution will follow up on complaints made about specific ministries if and when complaint is made to them. This can also be further backed up by the functions that it is expected to perform as stipulated in the constitution section V 179;2;a-f that further echoes the above roles as fiscal and not macroeconomic.

Comments: Researcher: In the budget and quarterly reports earlier shared, the budget line indicates funding towards specific directorates such as directorates of allocation, monitoring; training and research. Even when the indicators for these activities are not indicated, we can infer that it is from

their examining of reports from different government institutions as one way of telling their fiscal role. These are official forecasts therefore used by the government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: The National Fiscal, Financial Allocation and Monitoring Commission does not publish its own costing of new policy proposals. It, however does make contributions based on the primary data it has obtained through the activities it undertakes as told by the former finance personnel. This institution does not have a website nor does it circulate its information publically so access to information is very limited.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- 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: d.

Sources: As per my discussions with the staff in the committee of public accounts, he categorically stated that this has not happened.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: b. (67)

Sources: The Public Financial Management and Accountability Act, 2011;25;1-6 page 15-16 highlights the prebudget process and the expected schedule that should be adhered to. The entire legislative assembly is not involved in the pre-budget discussions, rather the Standing Specialized Committee on Economy, Development & Finance of the Assembly is consulted and provides recommendations.

Comments: Researcher: There are incidences reported in news about hearings that were undertaken by specialised committees with the main focus being on particular government agencies overspending their budget line. This was captured by the media for a short time before being dismissed. This was reported on Monday, 11th August 2014. See link below <https://radiotamazuj.org/en/article/journalists-blocked-cove...>

(<https://radiotamazuj.org/en/article/journalists-blocked-covering-s-sudan-budget-report>) Further proof of these deliberations is published in another news outlet on Wednesday, 23rd November 2016 during the presentation of the budget analysis that cited the committee of economy and finance recommending the government to shut down oil production based on the cost benefit analysis it had carried out. See link to this discussion, <http://www.eyeradio.org/oil-revenues-finance-committee-mps-p...> (<http://www.eyeradio.org/oil-revenues-finance-committee-mps-prefer-shut/>)

These discussions do not specifically point to prebudget discussions but they do point to deliberations done by the standing specialised committees on matters of national concern that indicates opinions are sought, deliberations made and recommendations included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: The Public Financial Management and Accountability Act, 2011, 25(6) cites that the executive budget proposal should be tabled not later than 15th May of every financial year. With the financial year commencing on 1st July to 30th June, this makes it less than three months.

Comments: Researcher: This practice has varied in the recent past and in reference to the three FY 2016/17; 2015/16 and 2014/15. The FY 2016/17 was just passed on 18th October 2016, six months from the time it was scheduled to be tabled. This can be attested by the national budget speech of FY 2016/17. In the FY 2015/16, the proposal was tabled on 29th June 2015, over approximately six weeks than what the law states. In the FY 2014/15, the proposal was tabled on the 25th June 2014, still later than the cited period within the law. This only suggests that the practice is different than what is stated by law. This however, can be argued as a result of the ongoing conflict that commenced in December 2013 till to date. However in FY 2013/14, the draft budget was tabled in parliament on September 2013. The FY 2012/13 was also tabled in June. We can therefore conclude that despite what the law suggests, the budget proposal has not been tabled on time. <http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2016/10/Budget-speech-2016-17-Presented-to-NLA-18.10.16.pdf>) <http://grss-mof.org/wp-content/uploads/2015/10/Budget-Speech...> (<http://grss-mof.org/wp-content/uploads/2015/10/Budget-Speech-2015-16.pdf>) <http://grss-mof.org/wp-content/uploads/2014/07/Budget-speech...> (<http://grss-mof.org/wp-content/uploads/2014/07/Budget-speech-2014-15.pdf>) <http://grss-mof.org/wp-content/uploads/2013/07/2013-14-revis...> (http://grss-mof.org/wp-content/uploads/2013/07/2013-14-revised-budget-speech_20130917.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: In accordance with the Public Financial Management and Accountability Act, 2011: 26(2), the budget proposal should be passed by the legislative assembly within 45 days at the time of it being tabled not later than the 15th May of every financial year. Beyond this date, the president will use a decree to pass it on. Since the 2016/17 budget has not yet been passed using the FY 2015/16, the budget was passed on the 8th September. <http://grss-mof.org/news/national-legislative-assembly-appro...> (<http://grss-mof.org/news/national-legislative-assembly-approves-national-government-budget-201516/>)

Comments: Researcher: The legislative assembly does make its input and provides recommendations when the draft budget is tabled to them and depending on when it is tabled, it takes a number of hearings before it is passed. The respective news outlet Radio Tamazuj, Eye Radio and Sudan tribune point out to the fact that the legislative assembly makes inputs, provides recommendations and performs its oversight functions too. <https://radiotamazuj.org/en/article/journalists-blocked-cove...> (<https://radiotamazuj.org/en/article/journalists-blocked-covering-s-sudan-budget-report>) <https://radiotamazuj.org/en/article/national-assembly-begins...> (<https://radiotamazuj.org/en/article/national-assembly-begins-annual-budget-debate>) <http://www.sudantribune.com/spip.php?article56322> (<http://www.sudantribune.com/spip.php?article56322>) <http://www.eyeradio.org/oil-revenues-finance-committee-mps-p...> (<http://www.eyeradio.org/oil-revenues-finance-committee-mps-prefer-shut/>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: a. (100)

Sources: The Public Financial Management and Accountability Act, 2011, 17(3,4) gives the Assembly broad amendment powers.

Comments: Researcher: Despite this clause, the practice suggests differently. The legislative assembly does practice its oversight role and grill the ministers over cases such as not adhering to the approved budget lines, over spending and in some cases reducing the budgets of other agencies. They have also recommended on stopping the production of oil but in the end that is where they have stopped. They have not changed the overall budget, reduced or increased on their own rather they have critiqued it and that is as far as they go. So it is fair to suggest that they have not gone against the executive's proposal of approving or reducing the budget and the respective links justify so. <http://www.sudantribune.com/spip.php?article56322> (<http://www.sudantribune.com/spip.php?article56322>) <http://www.sudantribune.com/spip.php?article48103> (<http://www.sudantribune.com/spip.php?article48103>) <http://www.eyeradio.org/oil-revenues-finance-committee-mps-p...> (<http://www.eyeradio.org/oil-revenues-finance-committee-mps-p...>) However, the legal authority to amend is established in the PFM Act.

Peer Reviewer**Opinion:** Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: There are standing specialised committees within the assembly who are tasked with the responsibility of making sector-specific changes and this is presented to them by the ministry to whom they revert back to in case of further recommendations made. A case in point is the recommendation made by the committee of economy and finance that proposed shutting of oil production (see link; <http://www.eyeradio.org/oil-revenues-finance-committee-mps-p...> (<http://www.eyeradio.org/oil-revenues-finance-committee-mps-prefer-shut/>)) despite their recommendation not been followed. It thus shows that specialised committees are consulted and they do make contributions towards the proposal but within the respective specialised committee platforms. An additional link further points to the role of the specialised committees in making necessary recommendations and input to the budget proposal. (<https://radiotamazuj.org/en/article/south-sudan-budgets-bill...> (<https://radiotamazuj.org/en/article/south-sudan-budgets-billions-army-military-operations-20162017>)). We however cannot verify the extent of their contribution and subsequent incorporation other than knowing they made a contribution which the respective links suggest so.

Comments: Researcher: Response to your query: I spoke to a finance personnel albeit at state level conversant with this process. He mentioned that normally the amendments made to the budget proposal are stipulated in a circular and shared. He promised to get a copy of such a letter to me in the near future. I will follow on other leads too. I also spoke shortly after to the staff to one of the committees in the national legislative assembly, he mentioned such changes do occur however details of such are not accessible to the public and restricted for government use.

Peer Reviewer**Opinion:** Agree with Comments

Comments: Comparing the most recent draft and final budget documents (2014/15) shows amendments. <http://grss-mof.org/wp-content/uploads/2014/07/RSS-Draft-Bud...> (<http://grss-mof.org/wp-content/uploads/2014/07/RSS-Draft-Budget-Book-2014-15-Jun23.pdf>) <http://grss-mof.org/wp-content/uploads/2014/08/RSS-Approved-...> (<http://grss-mof.org/wp-content/uploads/2014/08/RSS-Approved-Budget-Book-2014-15.pdf>)

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. The answer is changed from 'a' to 'c'. The evidence from the Peer Reviewer is too old and we are unable to verify the information for recent FYs. However, we acknowledge that the legislature has the authority in law to propose amendments to the EBP.

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: c. (33)

Sources: As was explained earlier, specialised committees are consulted by the specific line ministries from the prebudget processes through the period the budget is being debated and then approved. The different news outlet links do show us that specialised committees play a crucial role in

providing input and recommendations, however they do not give further details of any reports being published. In my discussion with the former finance personnel, he points out to the fact that they do prepare reports but it is only used for internal purposes and not published.

Comments: Researcher: an example of the contribution made by specialised Economy, Development and Finance Committee in the link below for the FY 2015/16. <http://www.theniles.org/en/articles/politics/20010/> (<http://www.theniles.org/en/articles/politics/20010/>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Also <https://www.africaintelligence.com/c/dc/AEM/784/committe-rep...> (<https://www.africaintelligence.com/c/dc/AEM/784/committe-report-2016-2017-budget-south-sudan.pdf>) although cannot be verified.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: Yes the specific specialised committees have examined the budget proposals and raised concerns regarding the over expenditure of specific agencies while reducing from others. This is however only indicated in the newspaper websites, but does not give us further detail about the publishing of the report and what each specific committee examined. The links below illustrate the role different specialised committees play:

<http://www.theniles.org/en/articles/politics/20010/> (<http://www.theniles.org/en/articles/politics/20010/>) <http://www.sudantribune.com/spip.php?article56322> (<http://www.sudantribune.com/spip.php?article56322>) <https://radiotamazuj.org/en/article/journalists-blocked-covering-s-sudan-budget-report>) Hardcopy version: THE REPUBLIC OF SOUTH SUDAN

NATIONAL LEGISLATIVE ASSEMBLY, NATIONAL LEGISLATIVE ASSEMBLY CONDUCT OF BUSINESS REGULATIONS, 2011

Comments: Researcher: I spoke to the staff in one of the committee who prefers to speak on condition of anonymity. He said the South Sudan Legislative Assembly has eighteen committees that include; Education, Research, Science and Technology; Health/HIV and AIDS; Development, economy and finance; Public Accounts; Physical Infrastructure; Gender Child, Social Welfare, Religious Affairs, Youth and Sports; Legislation and Justice; Land, Agriculture, Animal Resources and Environment; Member's Affairs; Energy, Mining, Commerce and Industry; Constituency Fund Committee; Public service and Labour; Water Resources and Irrigation and Foreign Affairs and International Co-operation; Human Rights and Humanitarian Affairs; Defense, Security and Public Order; Information, Telecommunications and Culture and Peace and Reconciliation. Each committee has a chairperson and his deputy and at least sixteen members. No minister is a member of any standing specialised committee of the assembly but it will reflect the political representation in the assembly. Chairperson and their deputies are nominated by political parties in the assembly taking into consideration numerical representation of the party, their competence, gender and geographical balance. The speaker or his deputy will approve it. The general functions of these committees include; making recommendations on bills tabled before the house related to their sector referred to them; initiate any bill within their respective areas of competence; assess and evaluate activities and performance of the executive and other government bodies; carry out relevant research in their respective fields and report to the house on their activities at least once a session. When the minister of finance tables the budget proposal in the first reading of a bill, it is then referred to the economy, development and finance committee by the speaker to scrutinise through the national budget bill. The national legislative Assembly conduct of business regulations 2011, Chapter XX Article 102 (3) page 79 states that, "the committee shall not delay the bill that has been referred to it, but shall make sure that it reports its decisions to the house within a maximum period of two weeks or shall be determined by the house". The staff at legislative assembly however says in principle it should take 45 days between the time the minister of finance tables the proposal till it is passed by the house. However in recent times, it has even surpassed such as for the FY 2016/17. So the amount of days a committee is not strictly fixed at two weeks but dependent on so many factors though the ideal situation is it should take within 45 days in which they will review the phases of second reading, third and till it goes through the final reading in cases where there is need for further amendment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to

judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: Yes the committees did examine in year implementation of the enacted budget FY 2015/16 and this is evident through the annual reports presented (see attached). It is also stipulated in Public Financial Management and Accountability Act, 2011; 49(2-3) that mentions different agencies are required to submit quarterly and annual reports during the fiscal year.

Comments: Researcher: It is also indicated in the first pages of the Full year Fiscal annual report that are presented to the legislative assembly by the ministry of finance as meeting the requirements of reporting on the execution of the budget. In this regard, we can infer that they examine in year implementations of the enacted budget. Response to your query: The ministry of finance and planning produced the report to the national assembly. It is a quarterly report and being quarterly it was produced in October 2016 for FY 2015/16. From my discussions with the staff at the national legislative assembly i can conclude that reports from the finance ministry are often directed first to the economic and finance committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: The Public Financial Management and Accountability Act, 2011 chapter IV, 28(3) points at the need for legislative approval prior to altering any funds from approved budget lines. http://grss-mof.org/wp-content/uploads/2014/04/RSS_PFMAA-2011.pdf (http://grss-mof.org/wp-content/uploads/2014/04/RSS_PFMAA-2011.pdf)

Comments: Researcher: There are two instances here; on the one side, when there is need for supplementary budget the government duly obliges and tables it to the legislative assembly to examine and then pass it. In this case, they follow the law. In the second instance, you have cases of budgets being passed and the government ministries either over spending or shifting funds from different budget lines without the express notice of the legislative assembly and only brought to the assembly's attention during the presentation of quarterly reports. In this case they do not obtain legislative approval despite the law stipulating so. In one of the newspaper, the former ministry of finance cited overspending due to intimidation from government officials. This points to the practise as not conforming to the law. See the links below: <http://www.sudantribune.com/spip.php?article48103> (<http://www.sudantribune.com/spip.php?article48103>) <http://www.theniles.org/en/articles/politics/20010/> (<http://www.theniles.org/en/articles/politics/20010/>) <http://www.sudantribune.com/spip.php?article56322> (<http://www.sudantribune.com/spip.php?article56322>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 government does table a supplementary budget to the legislative assembly prior to spending it. The link below does attest to the practise as per the demands of the law in the Public Financial Management and Accountability Act, 2011 Chapter IV; 18 (1-2).
<http://www.sudantribune.com/spip.php?article48103> (<http://www.sudantribune.com/spip.php?article48103>)

Peer Reviewer**Opinion:** Disagree**Suggested answer:** c.

Comments: 2015/16 EoY/ Q4 IYR shows large additional nominal revenue relative to budget but no supplementary act was passed to my knowledge concerning the overspending that occurred subsequently.

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 Public Financial Management and Accountability Act, 2011 under the supplementary appropriation bill chapter IV; 18(1) stipulates the strict adherence required in observing the budget line of the approved budget and in the case of any changes needed, the assembly is expected to approve the supplementary appropriation bill. Clause 4 of the same supplementary appropriation bill, highlights the sources of financing for the supplementary budget and reductions in a budget line is one such source that has been stated. In this regard the law does cater for that. However, there has never been a case where the government has actually sought to reduce its budget due to the deficit in its budget. Rather, they have gone on to supplement the deficit through loans. A case in point is the revised budget of FY 2013/14 when it was tabled again to reflect the government

changes with reductions and increments made from one budget line to another. <http://www.sudantribune.com/spip.php?article48103> (<http://www.sudantribune.com/spip.php?article48103>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: I paid a visit to the public accounts committee but the members are on recess. I, however, was able to consult with a staff to this committee who mentioned that the auditor general has often stated that the reports are ready. He, however, did not have access to it. He also stated that the last presentation ever done on an audit report was in 2012 for the 2008 annual audit. The most recent one after that was at their request, asked the audit chambers to do an audit on the Bank of South Sudan which was done and the findings were confined to their committee. He mentioned that they had made contact with civil society and press to attend the public hearing but they were advised by colleagues higher up in the hierarchy to not involve the press nor public in this except their own committee. Regarding your query, the most recent process that has seen the assembly examine the report was done in 2012 for the year 2008.

Comments: Researcher: <http://www.audit-chamber-ss.org/news-press-cuttings-2012-08-13-sudan-tribune.html> <http://www.audit-chamber-ss.org/news-press-cuttings-2012-08-15-the-citizen.html> <http://www.audit-chamber-ss.org/news-press-cuttings-2012-08-09-the-citizen.html> <http://www.audit-chamber-ss.org/news-press-cuttings-2012-08-09-sudan-tribune.html> <http://www.audit-chamber-ss.org/news-press-cuttings-2012-08-20-new-times.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The transitional constitution section VII: 184(3) requires a 2/3 majority of the legislative assembly to approve the appointment of the national auditor general. This is after the president has issued a decree on the appointment of the candidate which is then approved by the

parliament. Page 13 of this link shows the presidential decree of the previous National Auditor general (<https://unmis.unmissions.org/Portals/UNMIS/CPA%20Monitor/Ann...> (<https://unmis.unmissions.org/Portals/UNMIS/CPA%20Monitor/Annexes/Annex%2044%20-%20GoSS%20Commissioners.pdf>)) This auditor general was however voted out of office as a result of having no confidence in him by the legislative assembly and another presidential decree followed by legislative assembly approval was undertaken. In this news outlet, the acting speaker cited competence and qualification as key considerations for the appointment of the national auditor general, Mr. Steven. K. Wondu. See link below <http://catholicradionetwork.org/?q=node/364> (<http://catholicradionetwork.org/?q=node/364>) <http://www.sudantribune.com/spip.php?article25180> (<http://www.sudantribune.com/spip.php?article25180>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: Yes in response to your question. In the case of the previous national auditor general, the president acted only after the national legislative assembly passed a vote of no confidence. The Southern Sudan Audit Chamber Act, 2011 page 15-Article 17 (2) a-f highlights the conditions for the removal of the audit the general See links below. <http://www.sudantribune.com/spip.php?article25180> (<http://www.sudantribune.com/spip.php?article25180>) <http://catholicradionetwork.org/?q=node/364> (<http://catholicradionetwork.org/?q=node/364>)

Comments: Researcher: I

Peer Reviewer

Opinion: Agree with Comments

Comments: Act is at <http://www.grss-mof.org/wp-content/uploads/2013/09/Audit-Cha...> (<http://www.grss-mof.org/wp-content/uploads/2013/09/Audit-Chamber-Act-2011.pdf>)

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The staff of the public accounts committee mentioned that the national audit chambers comes up with their budget in accordance with their mandate and then bring it to the public accounts committee who vet it and in turn present it to the house. He specifically states that it is their

committee that defends the budget of the national audit chambers. Further information can be found in The Southern Sudan Audit Chamber Act 2011, Chapter IX, 37 (1-4), <http://www.grss-mof.org/wp-content/uploads/2013/09/Audit-Cha...> (<http://www.grss-mof.org/wp-content/uploads/2013/09/Audit-Chamber-Act-2011.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: I would argue that in practice the most influential factor is the executive budget ceiling - and that no SS agencies receive resources sufficient to fulfil mandates in the current conditions. However, author's comment is well taken; this is a suggestion of interpretation rather than a view based on better information.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b. (67)

Sources: The audit chambers do have the discretion and are permitted by law to undertake audits within the areas it is specified to, "audit and supervise Government institutions and agencies including ministries, commissions, legislative assemblies, Bank of South Sudan and the universities. The mandate covers all of South Sudan both at national government, state, and county level." See source <http://www.audit-chamber-ss.org/functions.html> (<http://www.audit-chamber-ss.org/functions.html>) However, despite the law, the last time a government report was published was for the FY 2007/8 and discussed in 2012. Subsequent audit reports that have been carried out by the chambers has been presented to the assembly and the public accounts committee but not published and therefore not accessible to the public. It (<http://public.it>), therefore shows that there are limitations in regards to the law not being adhered to in practice. See link for functions and refer to previous links shared for the limitations. <http://www.audit-chamber-ss.org/functions.html> (<http://www.audit-chamber-ss.org/functions.html>)

Comments: Researcher: I quoted this from the web page of the national audit chambers function tab; <http://www.audit-chamber-ss.org/functions.html> (<http://www.audit-chamber-ss.org/functions.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b. (67)

Sources: There has not been any independent review of the audit processes. There has been no mention of it in the audit chambers website about any review being done. It however cites that there has not been any performance review of its audit process which goes to show that the independent

review has not taken place. See link below: <http://www.audit-chamber-ss.org/reports-3-performance.html> (<http://www.audit-chamber-ss.org/reports-3-performance.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: (1) A 2013 quality assurance review by the AFROSAI-E secretariat qualifies as a "b" response. See:

<http://www.intosaicbc.org/download/south-sudan-2013-eng/> (<http://www.intosaicbc.org/download/south-sudan-2013-eng/>) Score adjusted from "d" to "b". (2) Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: The news outlet indicates the last time the auditor general presented the audit report was back in 2012 to the president and assembly. See link, <http://www.audit-chamber-ss.org/report-2012-06-27-ag-report-n...> (<http://www.audit-chamber-ss.org/report-2012-06-27-ag-report-nla.html>) Even if there are cases that he has taken part or testified in the assembly, there is no account of that.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <https://radiotamazuj.org/en/article/journalists-blocked-cove...> (<https://radiotamazuj.org/en/article/journalists-blocked-covering-s-sudan-budget-report>) <https://radiotamazuj.org/en/article/civil-society-calls-publ...> (<https://radiotamazuj.org/en/article/civil-society-calls-public-hearing-20152016-budget>) 2012 South Sudan World Bank Public Finance Management Assessment; Page 1 <http://documents.worldbank.org/curated/en/870521468104348489...> (<http://documents.worldbank.org/curated/en/870521468104348489/pdf/782880ESWOP14700disclosed0110190130.pdf>)

Comments: Researcher: There is no evidence that the executive has any centrally planned mechanisms to involve the public in the budget formulation processes. The sources cited above describe a situation where the space for public engagement in any formal processes involving the budget is virtually nonexistent.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: The 2015/16 macro-fiscal report indicates that spending agencies associated with vulnerable and under represented segments of the population were allocated funds however it is not clear how much of these funds were used for operations vs. development programs

Peer Reviewer**Opinion:** Agree with Comments

Comments: I would add that there is a constitutional right to public participation and to information about GRSS activities, but there is no evidence to contraindicate the above in the time specified that I am aware of. https://www.constituteproject.org/constitution/South_Sudan_2... (https://www.constituteproject.org/constitution/South_Sudan_2011.pdf)

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <https://radiotamazuj.org/en/article/journalists-blocked-cove...> (<https://radiotamazuj.org/en/article/journalists-blocked-covering-s-sudan-budget-report>) <http://en.africatime.com/mali/articles/south-sudan-governors...> (<http://en.africatime.com/mali/articles/south-sudan-governors-forum-tackle-service-delivery>)

Comments: Researcher: There is no evidence that the executive engages directly with citizens on any of the key topics highlighted above. However, on a broader level, the Office of the President has been conducting the Governors' Forum since 2005. The forum brought together the 10 state governors, members of the legislatures, key ministers and development partners. Main discussion points included on policies related to political, fiscal and administrative governance issues. Over 6 such forums were conducted since 2005 and the last was conducted in 2014. Although the public were not directly involved, the press coverage provided the public an avenue to follow government's progress in the implementation of the development plan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <http://www.oxfamblogs.org/eastafrica/?p=5048> (<http://www.oxfamblogs.org/eastafrica/?p=5048>)
<https://radiotamazuj.org/en/article/journalists-blocked-cove...> (<https://radiotamazuj.org/en/article/journalists-blocked-covering-s-sudan-budget-report>)

Comments: Researcher: There is no mechanism established by the executive to encourage public participation. INGOs such as Oxfam have been supporting civil society organisations to take up the role of monitoring of government functions. Over the past few years, in particular, CEPO has tried to undertake budget monitoring however the lack of initiative from the executive to encourage public participation and with the blocking of press from covering the 2016 budget reading is indicative of the blatant disregard for the public's right to access information regarding any of the budget processes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-bu...> (<http://grss-mof.org/wp-content/uploads/2016/12/2014-15-Q4-budget-execution-report-161205-1.pdf>)

Comments: Researcher: Vulnerable and under-represented segments of the population are allocated portions of the budget however there is no evidence that inputs from these groups were sought or included in the implementation of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: http://www.ss.undp.org/content/south_sudan/en/home/presscent...

(http://www.ss.undp.org/content/south_sudan/en/home/presscenter/articles/2012/12/03/south-sudan-governors-forum-agrees-on-key-recommendations-to-achieve-food-security.html)

Comments: Researcher: The Governors' Forum brought together the 10 state governors, members of the legislatures, key ministers and development partners. Main discussion points included on policies related to political, fiscal and administrative governance issues. Over 6 such forums were conducted since 2005 and the last was conducted in 2014. Although the public were not directly involved, the press coverage provided the public an avenue to follow government's progress in the implementation of the development plan.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <http://en.africatime.com/mali/articles/south-sudan-governors-...> (<http://en.africatime.com/mali/articles/south-sudan-governors-forum-tackle-service-delivery>)

Comments: Researcher: Not applicable given the circumstances. Over the past two years, the space for public engagement has only become worse. Prior to this, there was no advance information shared for instance before the Governor's Forum except for the theme of the forum. Secondly, there were no mechanisms to capture citizen's opinions on the proceedings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <https://radiotamazuj.org/en/article/south-sudan-budgets-bill...> (<https://radiotamazuj.org/en/article/south-sudan-budgets-billions-army-military-operations-20162017>)

Comments: Researcher: The executive does not use public participation mechanisms during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://cepo-southsudan.org/incident-report/journalists-block...> (<http://cepo-southsudan.org/incident-report/journalists-blocked-covering-s-sudan-budget-report>)

Comments: Researcher: The executive does not use public participation mechanisms during the budget implementation stage

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://grss-mof.org/docs/201516-q4-expenditure-report/> (<http://grss-mof.org/docs/201516-q4-expenditure-report/>)

Comments: Researcher: The executive does not use public participation mechanisms during the budget formulation or implementation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: <http://www.moest.org/ge/?p=593> (<http://www.moest.org/ge/?p=593>)

Comments: Researcher: The Ministry of Education has a website with a link to the country's EMIS data. The ministry also has a Facebook page which is an avenue for a select section of the public with access to internet can provide input to budget processes however there is no evidence that any such input has been provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <https://radiotamazuj.org/en/article/civil-society-calls-publ...> (<https://radiotamazuj.org/en/article/civil-society-calls-public-hearing-20152016-budget>)

Comments: Researcher: No public hearings for the budget are held

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.

Sources: <https://radiotamazuj.org/en/article/civil-society-calls-publ...> (<https://radiotamazuj.org/en/article/civil-society-calls-public-hearing-20152016-budget>)

Comments: Researcher: The media is the only source of information to the public regarding legislature proceedings. In recent times, even the media has been blocked from covering these proceedings.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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:** <https://radiotamazuj.org/en/article/civil-society-calls-publ...> (<https://radiotamazuj.org/en/article/civil-society-calls-public-hearing-20152016-budget>)**Comments:** Researcher: This question is not applicable given the current situation**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: d.**Sources:** <http://www.sudantribune.com/spip.php?iframe&page=imprimable&...> (http://www.sudantribune.com/spip.php?iframe&page=imprimable&id_article=43555)**Comments:** Researcher: There is no evidence that after 2012, public hearings to deliberate on the auditor general's report were ever held.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: <http://www.enoughproject.org/news/south-sudan-faces-dangerous-crossroads-state-institutions-could-hold-hope-future-peace> (<http://www.enoughproject.org/news/south-sudan-faces-dangerous-crossroads-state-institutions-could-hold-hope-future-peace>) <http://www.audit-chamber-ss.org/news-press-cuttings-menu.html> (<http://www.audit-chamber-ss.org/news-press-cuttings-menu.html>)

Comments: Researcher: The National Audit Chamber has been instrumental in conducting audits of government institutions with limited support from the government. Activities of the chamber that are not met by government allocations are largely funded by donor sources. The Audit chamber has a website however it is not clear if input from the public are utilised when making decisions on what to audit

Peer Reviewer

Opinion: Agree with Comments

Comments: Website shows little activity in the year studied.

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://www.audit-chamber-ss.org/news-press-cuttings-2012-08-09-the-citizen.html> (<http://www.audit-chamber-ss.org/news-press-cuttings-2012-08-09-the-citizen.html>)

Comments: Researcher: There are compilations of public feedback of any sort produced by the National Audit Chamber. The website is maintained however it seems as if the most significant information shared was in 2012 after the public hearing on the audit report. There is no evidence of any other public hearings held since then

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer is "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b.

Sources: http://www.enoughproject.org/files/report_AHopeFromWithin_Ad...
(http://www.enoughproject.org/files/report_AHopeFromWithin_Adeba_Enough_July2016.pdf)

Comments: Researcher: The National Audit Chamber is short staffed and unable to conduct its own work on schedule. There is no evidence that they allow members of the public to engage in their audits.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Not Qualified

IBP comment: Clarification: the government initially agreed to review the draft Open Budget Survey questionnaire, but did not provide any comments on the Survey questions. The survey tool used, however, did not allow IBP to leave the government responses blank. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer is “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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