

Open Budget Survey 2023

Questionnaire

Australia

May 2024

Country Questionnaire: Australia

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

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

Answer:

FY 2022-23

Source:

The Commonwealth of Australia 2022, 2022-23 Budget. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

There were two documents that could be called an EBP released for the 2022-23 budget year. The 2022-23 Budget released in March 2022 and the 2022-23 October Budget released in October 2022. This is because of a general election that led to a change of government between March and October. The new government was sworn in on 23 May 2022 and produced the 2022-23 October Budget to enact election commitments. For the purposes of this survey, we have judged the 2022-23 Budget (March) to be the EBP for 2022-23 and the 2022-23 October Budget to be the MYR for 2022-23. As such, the relevant EBP to assess the existence of a PBS for is the 2022-23 Budget (March), which relates to the 2022-23 fiscal year.

Peer Reviewer

Opinion: Agree

Comments: The EBP is usually released in May, however the election timing in 2022 meant the annual national budget (the EBP and related documents), was moved forward to March 2022. The information released in March 2022 reflects the usual fiscal practice and so is most appropriately considered the EBP for the 2022-23 year.

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2020C00126>

Comment:

A PBS is not explicitly outlined as a compulsory Budget document in the Charter of Budget Honesty Act 1998 and was not released in the lead-up to the release of the 2022-23 Budget in March 2022.

Peer Reviewer

Opinion: Agree

Comments: It is noted that this response represents a deterioration in performance, from the 2021 round of research. For the 2021 round of research, documents which could be considered the PBS were identified, in the form of an Economic and Fiscal Update provided by the Executive (JEFU) and public speeches (including a Press Club briefing) provided by the Australian Treasurer. No equivalent documents which could be considered the PBS were released for this reporting period. The release of PBS documents was impacted by the Australian Election in 2022.

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: n/a

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a.

Source:

n/a.

Comment:

n/a.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: N/a

Government Reviewer
Opinion: Agree

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

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

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

produce the document.

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

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

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

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

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

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

Answer:

d. Not produced at all

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2020C00126>

Department of the Prime Minister and Cabinet 2022, Cabinet Handbook 15th Edition. Available at:

https://www.pmc.gov.au/sites/default/files/resource/download/cabinet-handbook_0_0.pdf

JR Blondal, D Bergvall, I Hawkesworth and R Deighton-Smith, 'Budgeting in Australia', OECD Journal on Budgeting, vol. 2008/2, 2008, pp.9-10, 27-29.

Available at: <http://www.oecd.org/dataoecd/59/24/42007191.pdf>

Comment:

As noted previously, the PBS is not included in the Charter of Budget Honesty Act 1998 as an essential Budget document.

In the past, we considered Budget decisions recorded in Expenditure Review Committee of Cabinet (ERC) minutes as the documents that most closely resembled the IBP's definition for a PBS. However, as they are internal reference documents provided to ministers in Budget Cabinet meetings and thus subject to Cabinet confidentiality, we deemed the ERC minutes inappropriate for a PBS (Department of Prime Minister and Cabinet, 2022: pp. 17-18). The ERC minutes establish Budget priorities and would also have been recorded in the preparations for Budget 2022-23, and would not qualify as an appropriate PBS.

Peer Reviewer

Opinion: Agree

Comments: This response represents a deterioration in performance, from the 2021 round of research. As noted above, the 2021 round of research identified some documents which could be considered the PBS, in the form of an Economic and Fiscal Update provided by the Executive (JEFU) and public speeches (including a Press Club briefing) provided by the Australian Treasurer. Those documents were made publicly available. Equivalent documents were not identified for the 2022 reporting period.

Government Reviewer

Opinion: Agree

Comments: Caveat: The ERC minutes may reflect the Government's budget priorities, but they are not a formal or public articulation of the Government's fiscal priorities. The Government's Economic and Fiscal Strategy, which outlines the Government's fiscal priorities, are set out in Fiscal Strategy and Outlook Statement (BS3) in Budget Paper 1 of the Budget Papers.

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

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

Answer:

The PBS is not included in the Charter of Budget Honesty Act 1998 as an essential Budget document. As a result, successive governments have adhered to the approach of not producing a formal PBS.

Our understanding is that the Expenditure Review Committee of Cabinet (ERC) meets frequently in the lead up to the Budget, with decisions recorded in ERC minutes. The ERC minutes also establish Budget priorities and would have been recorded in the preparations for Budget 2022-23. We consider that these documents most closely resemble the IBP's definition for a PBS. However, as they are internal reference documents provided to ministers in Budget Cabinet meetings and thus subject to Cabinet confidentiality, we deem the ERC minutes inappropriate for a PBS (Department of Prime Minister and Cabinet, 2022: pp. 17-18).

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2020C00126>

Department of the Prime Minister and Cabinet 2022, Cabinet Handbook 15th Edition. Available at: https://www.pmc.gov.au/sites/default/files/resource/download/cabinet-handbook_0_0.pdf

JR Blondal, D Bergvall, I Hawkesworth and R Deighton-Smith, 'Budgeting in Australia', OECD Journal on Budgeting, vol. 2008/2, 2008, pp.9-10, 27-29. Available at: <http://www.oecd.org/dataoecd/59/24/42007191.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: See previous comment.

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

For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

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

Answer:

n/a.

Source:

n/a.

Comment:

n/a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to

expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2022-23

Source:

The Commonwealth of Australia 2022, 2022-23 Budget. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

There were two documents that could be called an EBP released for the 2022-23 budget year. The 2022-23 Budget released in March 2022 and the 2022-23 October Budget released in October 2022. This is because of a general election that led to a change of government between March and October. The new government was sworn in on 23 May 2022 and produced the 2022-23 October Budget to enact election commitments.

Both the March and October budgets have a similar (high) level of detail. However, as the new government did not produce a formal Mid-Year Review for 2022-23 (formally named a Mid-Year Economic and Fiscal Outlook document in Australia) with the justification of the October budget serving the function of a MYR due to its timing of publication in the middle of the relevant budget year (2022-23), we judge the March budget to serve the purpose of an EBP, and the October budget to serve the purpose of a MYR.

Peer Reviewer

Opinion: Agree

Comments: As noted above, the EBP is usually released in May. However, due to the timing of the Australian Election, which was held on 21 May 2022, Executive Budget Proposals and supporting documents were released for the 2022/23 financial year on two dates. These were the Budget March 2022-23 (released 29 March 2022) and Budget October 2022-23 (25 October 2022). The March documents reflect the usual fiscal practice and so is most appropriately considered them the EBP. We agree that the documents released as the 2022-23 October Budget serve the purpose of a MYR. The EBP is made up of a series of 'Budget Papers' and supporting documents, released at the same time as the appropriation or 'supply' legislation, to the Australian Parliament. Refer to the Australian Government Budget Archive -March 2022-23 page:

<https://archive.budget.gov.au/2022-23/> and the Australian Treasury website at <https://treasury.gov.au/publication/portfolio-budget-statements-2022-23>

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

29/03/2022

Source:

Commonwealth of Australia, Parliamentary Debates, House of Representatives, 29 March 2022 (Joshua Frydenberg, Treasurer)(Austl.) Available at: https://www.aph.gov.au/Parliamentary_Business/Hansard/Hansard_Display?bid=chamber/hansardr/25719/&sid=0000

Comment:

The EBP was submitted to the legislature for consideration on 29 March 2022 via the Treasurer's, Hon. Joshua Frydenberg's Budget speech. See Hansard above.

Peer Reviewer

Opinion: Agree

Comments: The EBP is released to legislature and the public for consideration at the same time. That is, with the Australian Treasurer's Budget speech to the Australian Parliament.

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

Answer:

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

Source:

See dates of both the budget documents and supply bills in the following link: <https://archive.budget.gov.au/2022-23/>
Confirmed by Treasury Twitter/X account: https://x.com/treasury_au/status/1508724373406232578?s=46

Comment:

The 2022-23 Budget was released to the public at the same time as submission to the legislature for consideration on 29 March 2022.

Note that the Budget is usually presented in May, less than 2 months before the budget begins. This Budget was unusually early because of a federal election in May.

Peer Reviewer

Opinion: Agree

Comments: As noted above, the EBP is released to legislature and the public for consideration at the same time, on the same day as the Australian Treasurer's Budget speech to the Australian Parliament. The answer selected demonstrates an improvement in performance from the 2021 round of research. As the reviewers note, this is due to the timing of the Australian election, held in May 2022. The EBP is normally presented in May, less than two months in advance of the budget year. This was the case in 2021. In 2022 the EBP was presented early, in March 2022, as the Australian Parliament was prorogued (shut-down) before the May 2022 election. See former Australian Treasurer Josh Frydenberg MP Media Release with summary and links to budget papers – 29 March 2022 - 'Australia's plan for a stronger future' at <https://ministers.treasury.gov.au/ministers/josh-frydenberg-2018/media-releases/australias-plan-stronger-future>

Government Reviewer

Opinion: Disagree

Suggested Answer: b. 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

Comments: The Budget is usually presented in the second Tuesday of May, which is at least 2 months but less than 3 months in advance of the budget year. The 2022-23 Budget was unusually timed, released in March 2022, because of an impending Federal election in May.

Researcher Response

We maintain that the answer should be "a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature". While we understand that EBPs are usually released to the public on the second Tuesday of May, the 2022-23 Budget (released March 2022) is the specific EBP that should be assessed for the purposes of the 2023 Open Budget Survey.

IBP Comment

IBP researchers would like to maintain a as the final answer choice. While we agree that the budget is usually presented in May, less than 2 months before the budget begins. But this Budget was unusually early because of a federal election in May.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

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

Answer:

29/03/2022

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2020C00126>

See dates of both the budget documents and supply bills in the following link: <https://archive.budget.gov.au/2022-23/>

Release date confirmed by tweet by Treasury Twitter account: https://x.com/treasury_au/status/1508724373406

Comment:

Traditionally, the EBP is published simultaneously with the first reading of the Appropriations Bill (No. 1) by the Treasurer in Parliament on Budget night (in this case 29 March 2022).

The Charter of Budget Honesty requires public release of the EBP at the time of the EBP.

Peer Reviewer

Opinion: Agree

Comments: See also source: former Australian Treasurer Josh Frydenberg MP Media Release with summary and links to budget papers – 29 March 2022 - 'Australia's plan for a stronger future' at <https://ministers.treasury.gov.au/ministers/josh-frydenberg-2018/media-releases/australias-plan-stronger-future> Tweet/ X by Australian Treasury Twitter account no longer available at: https://x.com/treasury_au/status/1508724373406 . Tweet/ X post dated 29 March 2022 announcing the budget available at: https://twitter.com/Treasury_AU/status/1508724373406232578

Government Reviewer

Opinion: Agree

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

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

Answer:

Traditionally, the EBP is publicly published simultaneously with the Budget Speech by the Treasurer in Parliament on Budget night. The Treasury's tweets on 29 March 2022 to announce the Budget speech and to share the Budget Papers confirm the adherence to this custom for the 2022-23 EBP.

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2020C00126>

See dates of both the budget documents and supply bills in the following link: <https://archive.budget.gov.au/2022-23/>

Release date confirmed by tweet by Treasury Twitter/X account: https://x.com/treasury_au/status/1508724373406

Comment:

Peer Reviewer

Opinion: Agree

Comments: Tweet/ X by Australian Treasury Twitter dated 29 March 2022 announcing the budget now available at: https://twitter.com/Treasury_AU/status/1508724373406232578

Government Reviewer

Opinion: Agree

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

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

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

Answer:

<https://archive.budget.gov.au/2022-23/>

Source:

The Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

The EBP is split across 4 budget papers all accessible at the above link.

The EBP is supported by Portfolio Budget Statements:

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

Commonwealth of Australia 2022, Budget Papers chart data, Budget 2022-23. Available at: https://archive.budget.gov.au/2022-23/download/budget_2022-23_chartdata.zip

Department of Finance 2022, Budget 2022-2023 and Portfolio Budget Statements (PBS) - Tables and Data, Data.gov.au. Available at: <https://data.gov.au/data/dataset/budget-2022-23-and-portfolio-budget-statements-pbs-tables-and-data>

Comment:

The data is available in Excel and CSV formats.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

See previous answers.

Comment:

See previous.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a.

Source:

n/a.

Comment:

n/a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."

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

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

Answer:

Budget Strategy and Outlook, Budget Paper No. 1; 2022-23 Budget Measures, Budget Paper No. 2, 2022-23; Federal Financial Relations, Budget Paper No. 3, 2022-23; Agency Resourcing, Budget Paper No. 4, 2022-23

Source:

The Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

The EBP is supported by Portfolio Budget Statements:

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>

7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

'Glossy' summary documents:

Budget Overview: https://archive.budget.gov.au/2022-23/download/glossy_overview.pdf

More Jobs and a Strong Economy: https://archive.budget.gov.au/2022-23/download/glossy_jobs.pdf

Building Australia and Strengthening our Regions: https://archive.budget.gov.au/2022-23/download/glossy_regions.pdf

Guaranteeing the Essential Services: https://archive.budget.gov.au/2022-23/download/glossy_essentials.pdf

Keeping Australians Safe: https://archive.budget.gov.au/2022-23/download/glossy_safe.pdf

Factsheets:

Fuel excise fact sheet: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise.pdf

Impact on businesses travelling off public roads or that use fuel powered machinery: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_offpublicroads.pdf

Impact on heavy vehicle users: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_heavyvehicles.pdf

Impact on businesses that are not eligible to receive fuel tax credits for their fuel use: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_light-vehicles.pdf

Impact on farmers: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_impact-on-farmers.pdf

Comment:

The citizens' version of the EBP is produced in theme-dedicated websites, 'glossy' summary documents and factsheets at <https://budget.gov.au>. The websites have now been archived, but the 'glossy' summary documents and factsheets are still available at the above links.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2022-23

Source:

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23

Supply Act (No. 2) 2022-23

Supply (Parliamentary Departments) Act (No. 1) 2022-23

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23

Supply Act (No. 4) 2022-23

Supply (Parliamentary Departments) Act (No. 2) 2022-23

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23

Appropriation Act (No. 2) 2022-23

Appropriation (Parliamentary Departments) Act (No. 1) 2022-23

Comment:

We have referenced all Acts that act as the Enacted Budget (EB) for the 2022-23 March Budget EBP referenced in earlier questions.

Some explanation is necessary as the appropriations process for the 2022-23 budget year was more complicated than usual.

All the Supply Acts below relate to the normal running of Government during 2022-23, which by convention do not include funding for new budget measures. The Appropriation Acts contain new measures relating to the 2022-23 budget year. However, due to a change of government after the 2022-23 March Budget EBP was presented, the Appropriation Acts only contain those 2022-23 March Budget EBP measures that are endorsed by the

new government, and in addition to what is contained in the 2022-23 March Budget EBP, includes measures taken by the new government in the 2022-23 October Budget. We have included these Appropriation Acts as they relate at least in part to enacting measures contained in the 2022-23 March Budget EBP.

Received Royal Assent on 1 April 2022:
Supply Act (No. 1) 2022-23
Supply Act (No. 2) 2022-23
Supply (Parliamentary Departments) Act (No. 1) 2022-23

Received Royal Assent on 3 November 2022:
Supply Act (No. 3) 2022-23
Supply Act (No. 4) 2022-23
Supply (Parliamentary Departments) Act (No. 2) 2022-23

Received Royal Assent on 30 November 2022:
Appropriation Act (No. 1) 2022-23
Appropriation Act (No. 2) 2022-23
Appropriation (Parliamentary Departments) Act (No. 1) 2022-23

Peer Reviewer

Opinion: Agree

Comments: As noted above, the EBP for 2022-23 was released on 29 March 2022. This was earlier in the year than the usual budget processes, due to an Australian national election which was held in May 2022. Following the 2022 Australian Government election, a second 'budget' was released by the Executive, called the '2022-23 October Budget'. We agree with the reviewers that the March 2022 budget be considered the EBP, and that the October 2022 budget could also be considered an EBP - but would more appropriately be considered a Mid Year Review (MYR). The legislation relating to the EBP was approved in March and April 2022. We considered the March and April legislation to represent the EB. We disagree with the reviewers that the October 2022 legislation should be considered part of the EB. Sources: Australian Government Budget Archive – March 2022-23, webpage <https://archive.budget.gov.au/2022-23/index.htm> Australian Government Budget Archive - October 2022-23, webpage at <https://archive.budget.gov.au/2022-23-october/index.htm>

Government Reviewer

Opinion: Disagree

Suggested Answer: Comment: Agree with the Review's response in relation to appropriations. The Reviewer's response does not take into account changes to revenue from policy decisions. Changes to expected revenue are not reflected in the legislation referenced above. If there is a measure that either increases or reduces tax revenue, that measure will not be enacted in separate legislation. As the Reviewer has noted, Australia does not have a single document that details the EB (enacted budget). This makes it difficult to respond to the other questions in this section, unless the question is interpreted as being confined to appropriations.

Researcher Response

As we have noted, in Australia, there is no single document that details the Enacted Budget in full. We agree with the government review that any taxation measures are not enacted in the Appropriation and Supply Acts we have cited. However, we consider that this does not change the answer to this specific question, which is that the FY 2022-23 Enacted Budget is what is being assessed for this 2023 OBS.

IBP Comment

IBP agrees with the government reviewer that any taxation measures are not enacted in the Appropriation and Supply Acts. However, IBP considers that this does not change the answer to this specific question.

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

30/11/2022

Source:

Received Royal Assent on 1 April 2022:
Supply Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa12022023151/

Supply Act (No. 2) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa220222023151/
Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act//sda120222023415/

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00044>
Supply Act (No. 4) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00045>
Supply (Parliamentary Departments) Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00046>

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00067>
Appropriation Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00068>
Appropriation (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00069>

Comment:

As explained previously, for the purposes of this question, we consider the EB to have been enacted by the legislature on the date the final Appropriation Bills containing elements of the 2022-23 March EBP were assented to by the Governor-General.

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23
Supply Act (No. 2) 2022-23
Supply (Parliamentary Departments) Act (No. 1) 2022-23

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23
Supply Act (No. 4) 2022-23
Supply (Parliamentary Departments) Act (No. 2) 2022-23

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23
Appropriation Act (No. 2) 2022-23
Appropriation (Parliamentary Departments) Act (No. 1) 2022-23

Peer Reviewer

Opinion: Disagree

Suggested Answer: 30/03/2022

Comments: As noted above, due the Australian election held in 2022, a budget was presented by the Australian Treasurer on 29 March 2022, which is earlier than the usual timing. We agree with the reviewer that the 29 March 2022 budget documents should be considered the EBP, for the reporting period. The appropriation legislation – Supply Bills - to accompany the EBP were introduced to the Australian Parliament in 29 March 2022. They were passed by the legislature on 30 March 2022, and received Royal Assent (i.e. came into effect) on 1 April 2022. Therefore 30/03/2022 is the most appropriate date that the EB can be considered approved by the legislature. As the October 'budget' is best considered to be the MYR, the legislation relating to these documents should not be considered part of the EB, for the reporting period. See sources as identified by the reviewers, and additional links for the March 2022 legislation enacting the EB: Supply Act (No. 1) 2022-23 also available at: <https://www.legislation.gov.au/Details/C2022A00021> Supply Act (No. 2) 2022-23 also available at <https://www.legislation.gov.au/Details/C2022A00022> Supply (Parliamentary Departments) Act (No. 1) 2022-23 also available at: <https://www.legislation.gov.au/Details/C2022A00023>

Government Reviewer

Opinion: Disagree

Suggested Answer: See previous question

Researcher Response

We agree with the Peer Review that the EB could be considered to have been approved by the legislature on 30 March 2022. However, we consider that 30 November 2022 is more correct on balance. The 30 March 2022 date is when the first set of Supply Acts were enacted; these acts appropriated funds for the normal running of government for part of FY 2022-23, but not for the rest of FY 2022-23, nor any new measures (new policy decisions). It was not until 30 November 2022 that a newly elected government confirmed which of the new policy decisions contained in the EBP that we are considering for this OBP (the 2022-23 Budget) they were planning to proceed with, and oversaw its enactment in the legislature. As such, we maintain our answer, and we consider that the EB was only fully enacted on 30 November 2022, notwithstanding the special circumstances (the May federal election) in this year.

IBP Comment

IBP considers that the EB was only fully enacted on November 30, 2022-notwithstanding the special circumstances (the May federal election) in this year.

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

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

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

Answer:

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

Source:

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa120222023151/

Supply Act (No. 2) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa220222023151/

Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sda120222023415/

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00044>

Supply Act (No. 4) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00045>

Supply (Parliamentary Departments) Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00046>

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00067>

Appropriation Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00068>

Appropriation (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00069>

Comment:

The EB is published as Appropriation Acts on the Federal Legislation Register within days of the Bills being passed by both Houses of Parliament and assented to by the Governor-General. The Bills in the initial and final form are publicly available at the Register of Bills at Parliamentary Library. These sites can be accessed from the links below: Federal Register of Legislation. Available at: <https://www.legislation.gov.au/> Parliamentary Library. Available at: https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation

Peer Reviewer

Opinion: Agree

Comments: See additional links for sources (the March 2022 legislation) enacting the EB: Supply Act (No. 1) 2022-23 also available at:

<https://www.legislation.gov.au/Details/C2022A00021> Supply Act (No. 2) 2022-23 also available at

<https://www.legislation.gov.au/Details/C2022A00022> Supply (Parliamentary Departments) Act (No. 1) 2022-23 also available at:

<https://www.legislation.gov.au/Details/C2022A00023>

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: See previous question.

Researcher Response

The Government Review response seems to be referring to the response in EB-1a, which is not relevant to this question. Regardless, the Enacted Budget (Appropriation Acts), as with all acts of parliament, is always published on the Federal Legislation Register website within days of the Bills being passed by both Houses of Parliament and assented to by the Governor-General. We maintain that 'a' is the correct answer.

IBP Comment

The Enacted Budget (Appropriation Acts), as with all acts of parliament, is always published on the Federal Legislation Register website within days of the Bills being passed by both Houses of Parliament and assented to by the Governor-General. So, we would like to keep a as our response.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

30/11/2022

Source:

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa120222023151/

Supply Act (No. 2) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa220222023151/

Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sda120222023415/

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00044>

Supply Act (No. 4) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00045>

Supply (Parliamentary Departments) Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00046>

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00067>

Appropriation Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00068>

Appropriation (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00069>

Comment:

It is not possible to determine the date of publication of the EB. Once the Bill has been passed by both Houses of Parliament and assented to by the Governor-General, it is expected that it will become publicly available on the Federal Register of Legislation within days. As such, the date of assent is used in this Open Budget Survey.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 01/04/2022

Comments: As noted above, the appropriation legislation – Supply Bills - to accompany the EBP were introduced to the Australian Parliament in 29 March 2022. They were passed on 30 March 2022, and received Royal Assent (i.e. came into effect) on 1 April 2022. Therefore 01/04/2022 is the most appropriate date that the EB can be considered available to the public, for the reporting period. The October 2022 legislation (and the 30 Nov 2022 date when these were enacted and published) can best be considered to enact updates to the budget, for the Mid-Year Review. See additional links for the March 2022 legislation enacting the EB: Supply Act (No. 1) 2022-23 also available at:

<https://www.legislation.gov.au/Details/C2022A00021> Supply Act (No. 2) 2022-23 also available at

<https://www.legislation.gov.au/Details/C2022A00022> Supply (Parliamentary Departments) Act (No. 1) 2022-23 also available at:

<https://www.legislation.gov.au/Details/C2022A00023>

Government Reviewer

Opinion: Agree

Comments: Agree (taking into account other Bills and instruments that are relevant)

Researcher Response

We agree with the Peer Review that the EB could be considered to have been approved by the legislature on 30 March 2022. However, we consider that 30 November 2022 is more correct on balance. The 30 March 2022 date is when the first set of Supply Acts were enacted; these acts appropriated funds for the normal running of government for part of FY 2022-23, but not for the rest of FY 2022-23, nor any new measures (new policy decisions). It was not until 30 November 2022 that a newly elected government confirmed which of the new policy decisions contained in the EBP that we are considering for this OBP (the 2022-23 Budget) they were planning to proceed with, oversaw its enactment in the legislature, and made it available to the public. As such, we maintain our answer, and we consider that the EB was only fully enacted and made available to the public on 30 November 2022, notwithstanding the special circumstances (the May federal election) in this year.

IBP Comment

It was not until November 30, 2022 that a newly elected government confirmed which of the new policy decisions contained in the EBP (the 2022-23

Budget) they were planning to proceed with, oversaw its enactment in the legislature, and made it available to the public.

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

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

Answer:

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

Source:

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

Comment:

It is not possible to determine the date of publication of the EB. Once the Bill has been passed by both Houses of Parliament and assented to by the Governor-General, it is expected that it will become publicly available on the Federal Register of Legislation within days. As such, the date of assent is used in this Open Budget Survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

<https://www.legislation.gov.au/Details/C2022A00021>; <https://www.legislation.gov.au/Details/C2022A00022>;
<https://www.legislation.gov.au/Details/C2022A00023>; <https://www.legislation.gov.au/Details/C2022A00044>;
<https://www.legislation.gov.au/Details/C2022A00045>; <https://www.legislation.gov.au/Details/C2022A00046>;
<https://www.legislation.gov.au/Details/C2022A00067>; <https://www.legislation.gov.au/Details/C2022A00068>;
<https://www.legislation.gov.au/Details/C2022A00069>

Source:

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

Comment:

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00021>

Supply Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00022>

Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00023>

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00044>

Supply Act (No. 4) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00045>

Supply (Parliamentary Departments) Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00046>

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00067>

Appropriation Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00068>

Appropriation (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00069>

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://www.legislation.gov.au/Details/C2022A00021> <https://www.legislation.gov.au/Details/C2022A00022>
<https://www.legislation.gov.au/Details/C2022A00023>

Comments: As noted above, as we consider only the March 2022 legislation to be the EB for the reporting period, the sources and URLs which relate to the EB would only be those which received Royal Assent on 1 April 2022, and not the later October - November 2022 legislation. That is: Supply Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00021> Supply Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00022> Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00023>

Government Reviewer

Opinion: Disagree

Suggested Answer: Disagree - not all Bill links included, but agree with approach

Researcher Response

As noted earlier, we disagree with the Peer Review that the EB was fully enacted on 30 March 2023, through the passage of Supply Act (No. 1) 2022-23, Supply Act (No. 2) 2022-23, and Supply (Parliamentary Departments) Act (No. 1). As such, we maintain our answer, and we consider that the EB was only fully enacted and made available to the public on 30 November 2022, and includes all the Appropriation and Supply Acts that we have listed.

IBP Comment

It was not until November 30, 2022 that a newly elected government confirmed which of the new policy decisions contained in the EBP (the 2022-23 Budget) they were planning to proceed with, oversaw its enactment in the legislature, and made it available to the public.

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

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

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

Department of Finance 2022, Budget 2022-23 and Portfolio Budget Statements (PBS) - Tables and Data - March, Data.gov.au. Available at: <https://data.gov.au/dataset/ds-dga-4c514578-a6aa-463d-ba2f-5d333fed077f/details?q=>

Comment:

Data pertaining exclusively to the EB is not publicly available in machine-readable format.

However, in accordance with section 15AB of the Acts Interpretation Act 1901, Portfolio Budget Statements are relevant documents for the EB. The data for Portfolio Budget Statements are available in a machine-readable format at <https://data.gov.au/dataset/ds-dga-4c514578-a6aa-463d-ba2f-5d333fed077f/details?q=>. The EBP is not mentioned as a relevant document for the EB. Thus, the EBP data is not included for consideration.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: d. Not applicable

Comments: N/A EB not published. If enactment is taken to be EB publishing, then agree with answer.

Researcher Response

Though there is no single consolidated Enacted Budget document in Australian budgeting practice, we consider that the Portfolio Budget Statements, Supply Acts and Appropriation Acts together, still form an 'Enacted Budget'. This is the approach that was taken in previous Open Budget Surveys. As such, we maintain that our answer applies, as it assesses the machine-readable numerical data available for the Portfolio Budget Statements.

IBP Comment

Though there is no single consolidated Enacted Budget document in Australian budgeting practice, we consider that the Portfolio Budget Statements, Supply Acts and Appropriation Acts together, still form an 'Enacted Budget'. This is the approach that was taken in previous Open Budget Surveys.

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a.

Source:

n/a.

Comment:

n/a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."

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

Answer:

Supply Act (No. 1) 2022-23; Supply Act (No. 2) 2022-23; Supply (Parliamentary Departments) Act (No. 1) 2022-23; Supply Act (No. 3) 2022-23; Supply Act (No. 4) 2022-23; Supply (Parliamentary Departments) Act (No. 2) 2022-23; Appropriation Act (No. 1) 2022-23; Appropriation Act (No. 2) 2022-23; Appropriation (Parliamentary Departments) Act (No. 1) 2022-23

Source:

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa120222023151/

Supply Act (No. 2) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa220222023151/

Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act//sda120222023415/

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00044>

Supply Act (No. 4) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00045>

Supply (Parliamentary Departments) Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00046>

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00067>

Appropriation Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00068>

Appropriation (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00069>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Supply Act (No. 1) 2022-23 Supply Act (No. 2) 2022-23 Supply (Parliamentary Departments) Act (No. 1) 2022-23

Comments: As previously noted, the documents which we consider the EB for this reporting period are only those relating to the March 2022 budget, and not the later October 2022 'budget'. Only three pieces of legislation make up the EB: Supply Act (No. 1) 2022-23 available at: <https://www.legislation.gov.au/Details/C2022A00021> Supply Act (No. 2) 2022-23 available at <https://www.legislation.gov.au/Details/C2022A00022> Supply (Parliamentary Departments) Act (No. 1) 2022-23 available at: <https://www.legislation.gov.au/Details/C2022A00023>

Government Reviewer

Opinion: Disagree

Suggested Answer: N/A EB not published see previous answers

Researcher Response

We consider our answer to be correct, as we have captured all the Appropriation and Supply Acts that enact some part of the Executive Budget Proposal we have considered for this 2023 OBP: the '2022-23 Budget'. The Peer Review's list of Supply Acts only appropriates money for the normal operation of government for part of FY 2022-23, but not for the entirety of FY 2022-23, nor new measures.

IBP Comment

IBP thanks the Peer Reviewer for such a thorough review. However, the Peer Review's list of Supply Acts only appropriates money for the normal operation of government for part of FY 2022-23, but not for the entirety of FY 2022-23, nor new measures.

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

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

Answer:

b. No

Source:

n/a.

Comment:

n/a.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: The Australian Government (Commonwealth of Australia) published a simplified version of the Enacted Budget, at the same time as the Enacted Budget, in the form of a 'Budget Overview' and accompanying fact sheets. These are identified by the reviewers in relation to other questions as the Citizens Budget. We agree that these represent the Citizens Budget, so have marked 'Yes' in relation to this question. The simplified budget documents are available on the webpage for the EBP & EB (March 2023) here: <https://archive.budget.gov.au/2022-23/> and here: https://archive.budget.gov.au/2022-23/download/glossy_overview.pdf This may represent an improvement in performance from the 2021 round of research, where it was identified that no CB was published in relation to this question. However, the 2021 reviewers later identify a CB was produced, as similar documents were produced in 2021 as were produced for the 2022 period.

Government Reviewer

Opinion: Agree

Researcher Response

We maintain our answer. The documents that the Peer Review has identified are better considered Citizen's Budget that are a simplified version of the Executive's Budget Proposal, not the Enacted Budget. These documents capture what the government is proposing, not what is finally enacted.

IBP Comment

We thank the Peer Reviewer for sharing the links.. However, the documents that the Peer Review has identified are better considered Citizen's Budget that are a simplified version of the Executive's Budget Proposal, not the Enacted Budget. These documents capture what the government is proposing, not what is finally enacted.

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 2022-23

Source:

Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

There were two documents that could be called an EBP released for the 2022-23 budget year. The 2022-23 Budget released in March 2022 and the 2022-23 October Budget released in October 2022. This is because of a general election that led to a change of government between March and October. The new government was sworn in on 23 May 2022 and produced the 2022-23 October Budget to enact election commitments. For the purposes of this survey, we have judged the 2022-23 Budget (March) to be the EBP for 2022-23 and the 2022-23 October Budget to be the MYR for 2022-23. As such, the relevant EBP to assess the existence of a CB for is the 2022-23 Budget (March), which relates to the 2022-23 fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

The CB is publicly available at the Budget 2022-23 website. Included is an overview of the EBP, as well as summaries of themed fiscal policy items.

See the Additional Budget documents of the Budget March 2022-23 website.

Peer Reviewer

Opinion: Agree

Comments: As noted by the reviewers in response to earlier questions, the citizens' version of the EBP is produced in theme-dedicated websites, 'glossy' summary documents and factsheets at <https://budget.gov.au>. The websites have now been archived, but the 'glossy' summary documents and factsheets are still available at: Budget Overview: https://archive.budget.gov.au/2022-23/download/glossy_overview.pdf More Jobs and a Strong Economy: https://archive.budget.gov.au/2022-23/download/glossy_jobs.pdf Building Australia and Strengthening our Regions: https://archive.budget.gov.au/2022-23/download/glossy_regions.pdf Guaranteeing the Essential Services: https://archive.budget.gov.au/2022-23/download/glossy_essentials.pdf Keeping Australians Safe: https://archive.budget.gov.au/2022-23/download/glossy_safe.pdf Fuel excise fact sheet: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise.pdf Impact on businesses travelling off public roads or that use fuel powered machinery: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_offpublicroads.pdf Impact on heavy vehicle users: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_heavyvehicles.pdf Impact on businesses that are not

eligible to receive fuel tax credits for their fuel use: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_light-vehicles.pdf
Impact on farmers: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_impact-on-farmers.pdf

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a.

Source:

n/a.

Comment:

n/a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

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

Answer:

29/03/2022

Source:

Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

The CB was published with the other key Budget documents on 29 March 2022.

Peer Reviewer

Opinion: Agree

Comments: As previously noted, the citizens' version of the EBP (and EB) is produced in theme-dedicated websites, 'glossy' summary documents and factsheets at <https://budget.gov.au>. The websites have now been archived, but the 'glossy' summary documents and factsheets are still available at

the above links.

Government Reviewer

Opinion: Agree

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

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

Answer:

Treasury posted Budget 2022-23 videos and links to CB on Twitter on 29 March 2022. By convention, the CB is published on the same day as the EBP.

Release date confirmed by tweet by Treasury Twitter/X account: https://x.com/treasury_au/status/1508724373406

Source:

Treasury 2022, Tweets made on 29 March 2022. Available at: https://x.com/treasury_au/status/1508724373406

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Australian Treasury Tweet/ X post dated 29 March 2022 now available at https://twitter.com/Treasury_AU/status/1508724373406232578. See also source: former Australian Treasurer Josh Frydenberg MP Media Release with summary and links to budget papers – 29 March 2022 - 'Australia's plan for a stronger future' at <https://ministers.treasury.gov.au/ministers/josh-frydenberg-2018/media-releases/australias-plan-stronger-future>

Government Reviewer

Opinion: Agree

Comments: Comment: Release date also confirmed by media release for the Budget itself (and by convention all budget material released at same time).

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

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

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

Answer:

https://archive.budget.gov.au/2022-23/download/glossy_overview.pdf; https://archive.budget.gov.au/2022-23/download/glossy_jobs.pdf;
https://archive.budget.gov.au/2022-23/download/glossy_regions.pdf; https://archive.budget.gov.au/2022-23/download/glossy_essentials.pdf;
https://archive.budget.gov.au/2022-23/download/glossy_safe.pdf

Source:

Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

Budget Overview: https://archive.budget.gov.au/2022-23/download/glossy_overview.pdf

More Jobs and a Strong Economy: https://archive.budget.gov.au/2022-23/download/glossy_jobs.pdf

Building Australia and Strengthening our Regions: https://archive.budget.gov.au/2022-23/download/glossy_regions.pdf

Guaranteeing the Essential Services: https://archive.budget.gov.au/2022-23/download/glossy_essentials.pdf
Keeping Australians Safe: https://archive.budget.gov.au/2022-23/download/glossy_safe.pdf

Peer Reviewer

Opinion: Agree

Comments: As previously noted by the reviewers, the citizens' version of the EBP (and EB) is produced in theme-dedicated websites, 'glossy' summary documents and factsheets at <https://budget.gov.au>. The websites have now been archived, but the 'glossy' summary documents and factsheets are still available at the above links. 'Glossy' summary documents- Budget Overview: https://archive.budget.gov.au/2022-23/download/glossy_overview.pdf More Jobs and a Strong Economy: https://archive.budget.gov.au/2022-23/download/glossy_jobs.pdf Building Australia and Strengthening our Regions: https://archive.budget.gov.au/2022-23/download/glossy_regions.pdf Guaranteeing the Essential Services: https://archive.budget.gov.au/2022-23/download/glossy_essentials.pdf Keeping Australians Safe: https://archive.budget.gov.au/2022-23/download/glossy_safe.pdf Factsheets - Fuel excise fact sheet: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise.pdf Impact on businesses travelling off public roads or that use fuel powered machinery: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_offpublicroads.pdf Impact on heavy vehicle users: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_heavyvehicles.pdf Impact on businesses that are not eligible to receive fuel tax credits for their fuel use: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_light-vehicles.pdf Impact on farmers: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_impact-on-farmers.pdf

Government Reviewer

Opinion: Agree

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

For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."

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

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

Answer:

Budget Overview; More Jobs and a Strong Economy; Building Australia and Strengthening our Regions; Guaranteeing the Essential Services; Keeping Australians Safe

Source:

Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

Budget Overview: https://archive.budget.gov.au/2022-23/download/glossy_overview.pdf
More Jobs and a Strong Economy: https://archive.budget.gov.au/2022-23/download/glossy_jobs.pdf
Building Australia and Strengthening our Regions: https://archive.budget.gov.au/2022-23/download/glossy_regions.pdf
Guaranteeing the Essential Services: https://archive.budget.gov.au/2022-23/download/glossy_essentials.pdf
Keeping Australians Safe: https://archive.budget.gov.au/2022-23/download/glossy_safe.pdf

Peer Reviewer

Opinion: Agree

Comments: The documents as published include in their title the year of the budget and the 'theme' of the budget. That is: Budget 2022-23, Australia's Plan for a Stronger Future, Overview: https://archive.budget.gov.au/2022-23/download/glossy_overview.pdf Budget 2022-23, Australia's Plan for a Stronger Future, More Jobs and a Strong Economy: https://archive.budget.gov.au/2022-23/download/glossy_jobs.pdf Budget 2022-23, Australia's Plan for a Stronger Future, Building Australia and Strengthening our Regions: https://archive.budget.gov.au/2022-23/download/glossy_regions.pdf Budget 2022-23, Australia's Plan for a Stronger Future, Guaranteeing the Essential Services: https://archive.budget.gov.au/2022-23/download/glossy_essentials.pdf Budget 2022-23, Australia's Plan for a Stronger Future, Keeping Australians Safe: https://archive.budget.gov.au/2022-23/download/glossy_safe.pdf Also as previously noted, the Citizens Budget could also be considered to the factsheets published by the Australian Government, which highlight selected aspects of the budget: Budget 2022-23, Fuel excise: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise.pdf Budget 2022-23, Impact on businesses travelling off public roads or that use fuel powered machinery: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_offpublicroads.pdf Budget 2022-23, Impact on heavy vehicle users: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_heavyvehicles.pdf Budget 2022-

23, Impact on businesses that are not eligible to receive fuel tax credits for their fuel use: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_light-vehicles.pdf Budget 2022-23, Impact on farmers: https://archive.budget.gov.au/2022-23/factsheets/download/factsheet_excise_impact-on-farmers.pdf

Government Reviewer

Opinion: Agree

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

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

Answer:

The CB corresponds to the Budget Papers (no. 1-4).

Source:

Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2021-22 & 2022-23

Source:

Department of Finance, Commonwealth Monthly Financial Statements 2022-23. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements>

Department of Finance, Commonwealth Monthly Financial Statements - previous years. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous>

Comment:

We have judged all IYRs released in the 2022 calendar year, which relates to both the 2021-22 and 2022-23 fiscal years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Comment: We only considered IYRs released during the Fiscal Year of 2022-23 which is the Fiscal Year for the EBP. Only IYRs released in the actual FY of 2022-23 relate to the FY of 2022-23. However, our disagreement is non-material for the questions relating to the IYRs.

Researcher Response

We maintain our answer. We assess all reports released in 2022, before 31 December 2022, as per the OBS 2023's requirements.

IBP Comment

We assess all reports released in 2022, before 31 December 2022, as per the OBS 2023's requirements.

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

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

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

Answer:

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

Source:

2022-23:

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements November 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-november>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements October 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-october>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements July, August and September 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-july-august-september>

2021-22:

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements May 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-may>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements April 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-april>

Department of Finance 2022 Australian Government General Government Sector Monthly Financial Statements March 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-march>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements February 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-february>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements January 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-january>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements December 2021. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-december>

Comment:

The Australian Government released an IYR for most months with the exception of June as the month coincides with the end of fiscal year. In the 2022-23 fiscal year, the July, August and September monthly statements were consolidated. Section 47 of the Public Governance, Performance and Accountability Act 2013 requires the Finance Minister to publish monthly financial statements in a form consistent with the Budget estimates, as soon as practicable after the end of each month.

All the IYRs were released within a month of the end of the relevant month.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

2022-23:

Australian Government General Government Sector Monthly Financial Statements November 2022 - published on: 23 December 2022

Australian Government General Government Sector Monthly Financial Statements October 2022 - published on: 25 November 2022

Australian Government General Government Sector Monthly Financial Statements July, August and September 2022 - published on: 28 October 2022

2021-22:

Australian Government General Government Sector Monthly Financial Statements May 2022 - published on: 24 June 2022

Australian Government General Government Sector Monthly Financial Statements April 2022 - published on: 27 May 2022

Australian Government General Government Sector Monthly Financial Statements March 2022 - published on: 29 April 2022

Australian Government General Government Sector Monthly Financial Statements February 2022 - published on: 01 April 2022

Australian Government General Government Sector Monthly Financial Statements January 2022 - published on: 28 February 2022

Australian Government General Government Sector Monthly Financial Statements December 2021 - published on: 28 January 2022

Source:

Department of Finance, Commonwealth Monthly Financial Statements 2022-23. Available at:

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

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

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

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Dated media releases on the Department of Finance website:

Department of Finance, Commonwealth Monthly Financial Statements 2022-23. Available at:

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

Department of Finance, Commonwealth Monthly Financial Statements - previous years. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous>

Source:

Department of Finance, Commonwealth Monthly Financial Statements 2022-23. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements>

Department of Finance, Commonwealth Monthly Financial Statements - previous years. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The IYRs are published on the Commonwealth of Australia, Department of Finance website, as noted by the reviewer at the url listed. They are published at the same as dated media releases by the Australian Government Finance Minister. In the reporting period, dated media releases for the IYRs released between May 2022 and December 2022 were released by the Minister for Finance Senator the Hon Katy Gallagher, and are available here: <https://www.financeminister.gov.au/media-releases/2022> . An Australian election was held in May 2022. At the time of this research, the media releases for the period January 2022 to April 2022, by the former Minister for Finance, have been archived and were only available as dated 'Monthly Financial Statements' on the Department of Finance website, at <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous>.

Government Reviewer

Opinion: Agree

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

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

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

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

Answer:

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

Source:

2022-23:

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements November 2022. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-november>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements October 2022. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-october>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements July, August and September 2022. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-july-august-september>

2021-22:

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements May 2022. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-may>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements April 2022. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-april>

Department of Finance 2022 Australian Government General Government Sector Monthly Financial Statements March 2022. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-march>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements February 2022. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-february>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements January 2022. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-january>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements December 2021. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-december>

Comment:

2022-23:

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements November 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-november>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements October 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-october>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements July, August and September 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-july-august-september>

2021-22:

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements May 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-may>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements April 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-april>

Department of Finance 2022 Australian Government General Government Sector Monthly Financial Statements March 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-march>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements February 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-february>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements January 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-january>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements December 2021. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-december>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

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

Source:

The Commonwealth of Australia 2022, Australian Government general government sector Monthly Financial Statements Tables and Data, Data.gov.au. Available at: <https://data.gov.au/data/dataset/australian-government-general-government-sector-monthly-financial-statements-tables-and-data>

Comment:

IYRs are continually added to the Excel spreadsheets in the link above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

2022-23:

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements November 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-november>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements October 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-october>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements July, August and September 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-july-august-september>

2021-22:

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements May 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-may>

Gallagher, K 2022 Australian Government General Government Sector Monthly Financial Statements April 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-april>

Department of Finance 2022 Australian Government General Government Sector Monthly Financial Statements March 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-march>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements February 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-february>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements January 2022. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-january>

Birmingham, S 2022 Australian Government General Government Sector Monthly Financial Statements December 2021. Available at:

<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-december>

Comment:

The document is publicly available.

Peer Reviewer

Opinion: Agree

Comments: N/a

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."

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

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

Answer:

Australian Government General Government Sector Monthly Financial Statements November 2022

Source:

Department of Finance, Commonwealth Monthly Financial Statements 2022-23. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements>

Department of Finance, Commonwealth Monthly Financial Statements - previous years. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/previous>

Comment:

2022-23:

Australian Government General Government Sector Monthly Financial Statements October 2022
Australian Government General Government Sector Monthly Financial Statements July, August and September 2022

2021-22:

Australian Government General Government Sector Monthly Financial Statements May 2022
Australian Government General Government Sector Monthly Financial Statements April 2022
Australian Government General Government Sector Monthly Financial Statements March 2022
Australian Government General Government Sector Monthly Financial Statements February 2022
Australian Government General Government Sector Monthly Financial Statements January 2022
Australian Government General Government Sector Monthly Financial Statements December 2021

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

b. No

Source:

Section 47, Public Governance, Performance and Accountability Act 2013. Available at: <https://www.legislation.gov.au/Details/C2017C00269>

Comment:

There is no requirement for a citizens version of IYRs under Section 47, Public Governance, Performance and Accountability Act 2013.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

FY 2022-23

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

We have judged the 2022-23 October Budget, published on 25 October 2022 (during the BY 2022-23) to serve the purpose of a Mid-Year Review (MYR) for the purposes of the OBS.

The usual process is for the executive to publish a Mid-Year Economic and Fiscal Outlook (MYEFO) in December, assessing the progress of the Enacted Budget. Instead, in 2022-23, the 2022-23 October Budget was published close to the usual time that the MYEFO would be published, and it was intended to serve the purpose of a MYEFO. The executive published the 2022-23 October Budget instead of a MYEFO as it intended to use it as an opportunity to enact election policy commitments. As a result, it is a more comprehensive document than a MYEFO would usually be.

Peer Reviewer
Opinion: Agree

Comments: Agree the October 2022 Budget acted as the MYR, in the reporting period, due to the timing of the Australian election that year.

Government Reviewer
Opinion: Agree

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

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

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

Answer:

a. Six weeks or less after the midpoint

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

The MYR was made available to the public on 25 October 2022, 9 weeks before the midpoint of 2022-23. This is because the 2022-23 October Budget served a dual purpose of a MYR and as a process to enact the newly elected government's election commitments.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer:

Comments: Caveat: Like the researcher has pointed out, the 2022-23 MYR was unusual because the 2022-23 October Budget served a dual purpose of a MYR. Normally, the Government has to produce a Mid-Year Economic and Fiscal Outlook (MYEFO) report by the end of January each year, or within six months after the last Budget has been presented to the Parliament, whichever is later. Typically, MYEFO is released in December.

Researcher Response

We maintain our answer. The MYR we are assessing for the 2023 OBS is specifically the '2022-23 October Budget' and not general practice for mid-year reviews in Australia.

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

25/10/2022

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

The date of publication was determined by the media release by the Treasurer available here: <https://ministers.treasury.gov.au/ministers/jim-chalmers-2022/media-releases/building-better-future-australia>. This date is consistent with the reported date in the Budget October 2022-23.

Source:

Chalmers, J 2022, Building a better future for Australia, Media Release. Available at: <https://ministers.treasury.gov.au/ministers/jim-chalmers-2022/media-releases/building-better-future-australia>

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: 25 October 2022 is the date that the October 2022 budget, which served as the Mid Year Review for the reporting period, was introduced to the Australian Parliament by the Australian Treasurer. See Hansard for the Parliament of Australia, House of Representatives, 25 October 2022, in relation to Appropriation Bill (No. 1) 2022-2023, Second Reading speech by the Australian Treasurer, Jim Chalmers MP, at: https://www.aph.gov.au/Parliamentary_Business/Hansard/Hansard_Display?bid=chamber/hansardr/25516/&sid=0176

Government Reviewer

Opinion: Agree

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

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

Answer:

<https://archive.budget.gov.au/2022-23-october/>

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

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

Source:

Commonwealth of Australia 2022, Budget Papers Chart Data. Available at: <https://archive.budget.gov.au/2022-23-october/download/chartdata.zip>

Department of Finance 2022, Budget 2022-23 and Portfolio Budget Statements (PBS) - Tables and Data - October. Available at: <https://data.gov.au/data/dataset/budget-2022-23-and-portfolio-budget-statements-pbs-tables-and-data-october>

Comment:

Numerical data for the charts in the MYR is available in Excel spreadsheets. Most table data is available in CSVs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a.

Source:

n/a.

Comment:

n/a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."

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

Answer:

Budget October 2022-23

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

a. Yes

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

See the Additional Budget documents in the link: <https://archive.budget.gov.au/2022-23-october/>.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

FY 2021-22

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

The Commonwealth of Australia 2022, Annual Reports - Commonwealth entities and companies. Available at: <https://www.transparency.gov.au/publications>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

Answer:

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

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: <https://archive.budget.gov.au/2021-22/>

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

Comment:

The YER was released on 28 September 2022, less than six months after the end of the budget year on 30 June 2022. The date of publication is in accordance with Division 3 of Part 5 of the Charter of Budget Honesty Act 1998. The Act states the YER must become publicly available no later than three months after the end of the fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

28/09/2022

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: <https://archive.budget.gov.au/2021-22/>

Comment:

The release date of the FBO is reported on the official Budget website.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

The release date of the YER is stated on the official Budget website.

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: <https://archive.budget.gov.au/2021-22/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:

https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: <https://archive.budget.gov.au/2021-22/>

Comment:

Additional reporting is contained in the annual reports of Commonwealth entities and companies, and are all accessible at: <https://www.transparency.gov.au/publications>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: <https://archive.budget.gov.au/2021-22/>

Comment:

Numerical data in the YER is only available in PDF and Word files.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: <https://archive.budget.gov.au/2021-22/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
n/a.

Source:
n/a.

Comment:
n/a.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:
Final Budget Outcome 2021-22

Source:
Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: <https://archive.budget.gov.au/2021-22/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now

evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2021-22

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022. Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-the-financial-statements-australian-government-entities-the-period-ended-30-june-2022>

Comment:

This Open Budget Survey response evaluates the AR for the fiscal year 2021-22 as it is the most recent available and published before the 31 December 2022 cut-off.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end

of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

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

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022. Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-the-financial-statements-australian-government-entities-the-period-ended-30-june-2022>

Australian National Audit Office 2022, Tweet announcing the release of the audit report of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022, Twitter. Available at: https://x.com/anao_australia/status/1602905925127389184?s=46

Comment:

AR was published on 14 December 2022, within six months after the budget year ending on 30 June 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

14/12/2022

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022. Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-the-financial-statements-australian-government-entities-the-period-ended-30-june-2022>

Australian National Audit Office 2022, Tweet announcing the release of the audit report of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022, Twitter. Available at: https://x.com/anao_australia/status/1602905925127389184?s=46

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Date is reported on the ANAO website and confirmed by ANAO's 14 December 2022 tweet.

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022.
Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-the-financial-statements-australian-government-entities-the-period-ended-30-june-2022>

Australian National Audit Office 2022, Tweet announcing the release of the audit report of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022, Twitter. Available at: https://x.com/anao_australia/status/1602905925127389184?s=46

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

<https://www.anao.gov.au/work/financial-statement-audit/audits-the-financial-statements-australian-government-entities-the-period-ended-30-june-2022>

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022.
Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-the-financial-statements-australian-government-entities-the-period-ended-30-june-2022>

Australian National Audit Office 2022, Tweet announcing the release of the audit report of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022, Twitter. Available at: https://x.com/anao_australia/status/1602905925127389184?s=46

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022.
Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-the-financial-statements-australian-government-entities-the-period-ended-30-june-2022>

Comment:

Numerical data is only available in PDF and HTML on the website above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022.
Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-the-financial-statements-australian-government-entities-the-period-ended-30-june-2022>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

n/a.

Source:

n/a.

Comment:

n/a.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022.
Available at: <https://www.anao.gov.au/work/financial-statement-audit/audits-the-financial-statements-australian-government-entities-the-period-ended-30-june-2022>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: The ANAO only produces one version of its reports which is publicly available and therefore accessible by all citizens. Citizens version is not defined for the ANAO to provide commentary. The ANAO views the publication of its reports as a mechanism for the citizenry to be informed about audit findings.

Researcher Response

For the purposes of the OBS, citizen's versions are defined as: a key budget document that is "written in accessible language and incorporate[s] visual elements to help non-specialist readers understand the information": <https://internationalbudget.org/publications/citizens-budgets/> We have judged that there is no separate version of the Auditor's Report that achieves this.

IBP Comment

According to IBP, there is no separate version of the Auditor's Report that can be considered as citizen version. For us the definition for a citizen version should be: "written in accessible language and incorporate[s] visual elements to help non-specialist readers understand the information": <https://internationalbudget.org/publications/citizens-budgets/>

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

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

Answer:

a. Yes

Source:

Department of Treasury www.treasury.gov.au

Budget website www.budget.gov.au

Data.gov.au data.gov.au

Department of Finance www.finance.gov.au

Australian Bureau of Statistics www.abs.gov.au
Australian National Audit Office www.anao.gov.au
Parliamentary Budget Office www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Budget_Office
Federal Register of Legislation www.legislation.gov.au
Transparency Portal www.transparency.gov.au

Comment:

Department of Treasury www.treasury.gov.au
Budget website www.budget.gov.au
Data.gov.au data.gov.au
Department of Finance www.finance.gov.au
Australian Bureau of Statistics www.abs.gov.au
Australian National Audit Office www.anao.gov.au
Parliamentary Budget Office www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Budget_Office
Federal Register of Legislation www.legislation.gov.au
Transparency Portal www.transparency.gov.au

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

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

Answer:

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

Source:

Australian Bureau of Statistics 2023, Government Finance Statistics, Australia, March 2023. Available at: <https://www.abs.gov.au/statistics/economy/government/government-finance-statistics-australia/latest-release>
Department of Finance 2022, Budget 2022-23 and Portfolio Budget Statements (PBS) - Tables and Data - March, Data.gov.au. Available at: <https://data.gov.au/data/dataset/budget-2022-23-and-portfolio-budget-statements-pbs-tables-and-data>
The Commonwealth of Australia 2022, Australian Government general government sector Monthly Financial Statements Tables and Data, Data.gov.au. Available at: <https://data.gov.au/data/dataset/australian-government-general-government-sector-monthly-financial-statements-tables-and-data>

Comment:

Data on annual, quarterly and monthly budget aggregates are available across the links above. Downloads are available for both revenue and expenditure data in consolidated files.

Peer Reviewer

Opinion: Agree

Comments: Australian Bureau of Statistics, Government Finance Statistics, Australia releases are archived, for example September 2022 release (published on 6 December 2022) is available as a 'past release' at this url: <https://www.abs.gov.au/statistics/economy/government/government-finance-statistics-australia/sep-2022>

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

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

Source:

Australian Bureau of Statistics 2023, Government Finance Statistics, Australia, March 2023. Available at: <https://www.abs.gov.au/statistics/economy/government/government-finance-statistics-australia/latest-release>
Department of Finance 2022, Budget 2022-23 and Portfolio Budget Statements (PBS) - Tables and Data - March, Data.gov.au. Available at: <https://data.gov.au/data/dataset/budget-2022-23-and-portfolio-budget-statements-pbs-tables-and-data>
The Commonwealth of Australia 2022, Australian Government general government sector Monthly Financial Statements Tables and Data, Data.gov.au. Available at: <https://data.gov.au/data/dataset/australian-government-general-government-sector-monthly-financial-statements-tables-and-data>

Comment:

Expenditure and revenue data can be downloaded for multiple years in consistent formats from both the Australian Bureau of Statistics and the Data.gov.au websites linked above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

a. Yes

Source:

Australian Bureau of Statistics 2023, Government Finance Statistics, Australia, March 2023. Available at: <https://www.abs.gov.au/statistics/economy/government/government-finance-statistics-australia/latest-release>

Transparency Portal. Available at: <https://www.transparency.gov.au/>

Comment:

Charts and tables are provided by the Australian Bureau of Statistics to summarise the data.

It is possible to create charts and tables on government entity financial data through the Transparency Portal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Charter of Budget Honesty Act 1998. Available at: <https://www.legislation.gov.au/Details/C2020C00126>

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

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

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

Comment:

The Charter of Budget Honesty Act 1998 outlines in its overview statement in Part 1, Section 1 its purpose to ensure public scrutiny of fiscal policy and performance. In doing so, the Charter aims to improve fiscal policy outcomes.

The Public Governance, Performance and Accountability Act 2013 ensures accountability and high standards of performance across the Australian Government and its agencies.

The Auditor-General and the Australian National Audit Office (ANAO) are mandated under the Auditor-General Act 1997.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: Other guidance and legislation include the Financial Reporting Rule; the PGPA Rule; and Australian National Audit Office Auditing Standards 2023.

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

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

[data/](#) and <https://www.constituteproject.org/>.

Answer:

a. Yes

Source:

Freedom of Information Act 1982. Available at: <https://www.legislation.gov.au/Details/C2023C00201>

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

Comment:

The general public has a right of access to documents of the Australian Government and most of its agencies under the Freedom of Information Act 1982.

Australia's independent fiscal institution, the Parliamentary Budget Office, is mandated under the Parliamentary Service Amendment (Parliamentary Budget Officer) Act 2011.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Birmingham, S 2022, Agency Resourcing, Budget Paper No. 4, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp4/download/bp4_2022-23.pdf

Comment:

The Agency Resourcing Tables in Budget Paper No. 4 provide a breakdown of government financial resources by agency. These tables cannot be used to total up to the Commonwealth consolidated financial resources because they only cover the general government sector and exclude public companies that are mostly self-funded. The tables also do not account for inter-governmental transfers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

Comment:

In particular, Budget Statement 5 in Budget Paper No. 1 deals with government expenditures.

Table 5.3 (p. 141, Budget Statement 5) provides an overview of the general government sector expenses by function and Table 5A.1 (pp. 180-182, Budget Statement 5) provides a breakdown of expenses by function and sub-function.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

United Nations Statistics Division 2000, Classifications of Expenditure According to Purpose, Statistical Papers Series M No. 84. Available at: https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf

Australian Bureau of Statistics 2015, Australian System of Government Finance Statistics: Concepts, Sources and Methods. Available at: <https://www.abs.gov.au/statistics/detailed-methodology-information/concepts-sources-methods/australian-system-government-finance-statistics-concepts-sources-and-methods/2015/appendix-1-part-c-classification-functions-government-australia/classification-functions-government>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

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

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

Comment:

Table 9.1 (pp. 289-290, Budget Statement 9) provides a breakdown of all general government sector expenses by economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

Australian Bureau of Statistics 2015. Australian System of Government Finance Statistics: Concepts, Sources and Methods. Available at: <https://www.abs.gov.au/statistics/detailed-methodology-information/concepts-sources-methods/australian-system-government-finance-statistics-concepts-sources-and-methods/2015/7-expenses>

Comment:

Information compiled by the Australian Bureau of Statistics and presented in the Budget is compatible with the IMF GFS guidelines.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

Portfolio Budget Statements:

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

The top 20 programs by expenses are presented in Budget Paper 1, Statement 5, Page 144, Table 5.3.1. Information on other programs is available in individual portfolio budget statements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

is spent on.

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

Functional: Table 5.3 (p. 141, Statement 5, Budget Paper 1)

Economic: Table 9.1 (pp. 289-290, Statement 9, Budget Paper 1)

Administrative: Table 3.1 (pp. 166-168, Budget Paper 4) & in individual Portfolio Budget Statements. For example, Table 3.1 (pp. 36-37) of Portfolio Budget Statements 2022-23, Budget Related Paper No.1.13, Treasury Portfolio.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer:

Administrative classification
Economic classification
Functional classification

Source:

See previous response.

Comment:

See previous response.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
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Comment:

The top 20 programs by expenses are presented in Budget Paper 1, Statement 6, Page 144, Table 5.3.1. Information on other programs is available in individual portfolio budget statements. Expenditures estimated for the budget year plus three years of forward estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

for the budget year?

GUIDELINES:

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

Comment:

Tables disaggregating estimates of tax revenue are in Budget Statement 4 of Budget Paper 1.

Tables are available for cash receipts (Table 4.7, p. 127, Statement 4) and accrual revenue (Table 4.10, p. 130, Statement 4).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

Comment:

For the accrual measure of non-taxation revenue, breakdowns of individual sources of non-tax revenue across Notes 4, 5 and 6 of Budget Statement 9 of Budget Paper No. 1 (pp. 311-312) constitute approximately 72% of total non-tax revenue, with 'other' sources of non-taxation revenue making up the remaining 28%.

For the cash measures of non-taxation receipts, the breakdown of individual sources of non-tax receipts in Table 4.7 of Budget Statement 4 of Budget Paper No. 1 (p. 127) constitutes approximately 67% of total non-tax revenue, with 'other' sources of non-taxation receipts making up the remaining 33%.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

Comment:

See Table 4.7 (p. 127, Budget Statement 4). The EBP presents multi-year estimates of individual sources of revenue for the budget year (2022-23) and three years of forward estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

Comment:

While detailed breakdowns of individual sources of revenue are presented for the budget year (2022-23) and three years of forward estimates, approximately 3.4% of revenue is attributed to other taxes or other non-taxation receipts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 3 and 6.

Comment:

New borrowing: Table 3.1, p. 74.

Net debt: Table 6.7, p. 194.
Interest payments: Table 6.9, p. 196.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

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

Source:

See response for q 13.

Comment:

See response for q 13.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions,

commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

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

Answer:

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 6.

Comment:

Interest rates on the debt instruments: see Tables 6.4, 6.5 and 6.6.

Maturity profile of the debt: see Tables 6.4, 6.5 and 6.6, as at 18 March 2022 [not presented for the end of the BY 2022-23].

Whether the debt is domestic or external: see discussion on p. 192 and Chart 6.1, Non-resident holdings of CGS on issue, as of December quarter 2021 [not presented for the end of the BY 2022-23]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Additional Information: End of month/year information can be found on the website of the Australian Office of Financial Management (see here: <https://www.aofm.gov.au/data-hub>). This includes Non-resident holdings of AGS in the aggregate, split by short term and long term AGS).

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

Answer:

Interest rates on the debt
Information beyond the core elements (please specify)

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 6.

Comment:

Included:

Interest rates on the debt instruments: see Chart 6.2 and associated text, pp. 195-196.

Beyond core elements: fixed or variable rates, the currency of the debt, breakdown of debt, including the impact of climate spending on debt.

Not included:

Maturity profile of the debt: not for BY 2022-23, only as of 18 March 2022.

Whether the debt is domestic or external: not for BY 2022-23, only as of December quarter 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: See above (Q14) for additional info. Also: the reference to 'impact of climate spending on debt' is no longer reported in the Budget.

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

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 2.

Comment:

Core information:

Nominal GDP: p. 63-65.

Inflation rate: Table 2.1, p. 37.

Real GDP growth: Table 2.1, p. 37.

Interest rates: Chart 6.2, p. 196.

Additional information:

Rate of employment and unemployment: Table 2.1, p. 37.

GDP deflator: Table 2.1, p. 37.

Current account balance: Table 2.1, p. 37.

Composition of GDP growth: Table 2.1, p. 37 (household consumption, business investment, public final demand and net exports).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Nominal GDP level
Inflation rate
Real GDP growth
Interest rates
Information beyond the core elements (please specify)

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf.

Comment:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

GUIDELINES:

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

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

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

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

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget <https://www.dbm.gov.ph/images/pdf/files/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).*

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 7.

Comment:

Inflation sensitivity: incorporated in a nominal GDP forecast sensitivity analysis based on historical forecast errors for prices. The fiscal aggregates assessed are receipts, payments and underlying cash balance impacts (pp. 210-213).

Real GDP sensitivity: incorporated in a nominal GDP forecast sensitivity analysis based on historical forecast errors for real GDP. The fiscal aggregates assessed are receipts, payments and underlying cash balance impacts (pp. 210-213).

Interest rate sensitivity: assessed in a Australian Government bond yield sensitivity analysis. The fiscal aggregates assessed are receipts, payments, underlying cash balance and gross debt (pp. 216-217).

Additional sensitivity analysis is included for movements in the iron ore price around the baseline assumption used in the rest of the EBP. Iron ore is a significant export commodity, the sensitivity analysis considers the impact of iron ore price changes on tax receipts (p. 214).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 5.

Frydenberg, J & Birmingham, S 2022, Budget Measures, Budget Paper No. 2, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp2/download/bp2_2022-23.pdf.

Comment:

Table 5.2 (p. 140) presents a breakdown of changes in expense estimates into the effect of new policy proposals ('effect of policy decisions') and changes in estimates for existing policies (the remaining lines).

An extensive narrative discussion is in the rest of Statement 5.

Budget Paper No. 2 also presents the impacts on expenditure of individual measures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 4.

Frydenberg, J & Birmingham, S 2022, Budget Measures, Budget Paper No. 2, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp2/download/bp2_2022-23.pdf.

Comment:

Table 4.2 (p. 116) has a breakdown of changes in estimates of the receipts into new policy proposals ('effect of policy decisions') and changes in estimates of existing proposals ('effect of parameter and other variations').

The remainder of Statement 4 presents an extensive narrative discussion of the make-up of the new policy decisions.

Budget Paper No. 2 also presents the impact on revenue of individual measures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

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2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>

7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

Functional: Table 5.3 (p. 141, Statement 5, Budget Paper 1)

Economic: Table 9.1 (pp. 289-290, Statement 9, Budget Paper 1)

Administrative: Table 3.1 (pp. 166-168, Budget Paper 4) & in individual Portfolio Budget Statements. For example, Table 3.1 (pp. 36-37) of Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
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7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
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13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
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17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

The top 20 programs by expenses are presented in Budget Paper 1, Statement 6, Page 144, Table 5.3.1. Information on other programs is available in individual portfolio budget statements. Expenditures are estimated for the BY-1, BY, plus three years of forward estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 5

Comment:

Table 5.2 (p. 140) reconciles changes to estimates for BY-1 (2021-22), including the effect of policy decisions subsequent to the previous Enacted Budget and economic parameter and other changes.

Peer Reviewer

Opinion: Agree

Comments: Note this is an improvement reflecting different budget timing in 20-21 due to COVID-19.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

Comment:

BY-1 is presented throughout the EBP. BY-2 is not presented as that budget year was already completed and a Final Budget Outcome (Year-End Report) was already released as at the date of publication of this EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Comments: BY-2 for functional expenditure is presented in Table 5A.1: Estimates of expenses by function and sub-function p.g 180

Researcher Response

Agree with Government Reviewer that functional expenditure for BY-2 is at Table 5A.1, p. 180.

IBP Comment

We agree with the Government Reviewer and have updated our response.

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Functional classification

Source:

See response for q 22.

Comment:

See response for q 22.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Functional classification

Researcher Response

Agree with Government Review.

IBP Comment

We agree with the Government Reviewer and have updated our response.

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
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6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

Expenditures for individual program are presented only for BY, BY-1, BY+1, BY+2 and BY+3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

Comment:

Table 5A.1 (pp. 180-182) presents the actuals of BY-2 by function and sub-function.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 4.

Comment:

Table 4.7 (p. 127) presents cash receipts estimates by category for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 4.

Comment:

Table 4.7 (p. 127) presents cash receipts estimates by category for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Comments: There are "other taxes" and "other non-tax revenue" lines and they make up 3.6% of total receipts

Researcher Response

Agree with Government Review.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 4.

Comment:

Table 4.7 (p. 127) presents cash receipts estimates by category for BY-1, and are updated to reflect actuals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: See Page 86 | Statement 3: Fiscal Strategy and Outlook to see how revenue updates occurred in between budget updates.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 4.

Comment:

Table 4.7 (p. 127) presents cash receipt actuals for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 4.

Comment:

Table 4.7 (p. 127) presents actual cash receipts by individual sources of revenue for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

Comments: There are "other taxes" and "other non-taxation receipts" lines for BY-2, which is around 4.3%

Researcher Response

Agree with government review.

IBP Comment

We agree with the Government Reviewer and have updated our response.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf.

Comment:

See Statement 4, Table 4.7, p.127.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 3 and 6.

Comment:

Presented for BY-1:

Total debt outstanding at the end of BY-1: see Table 6.1.

Amount of net new borrowing required during BY-1: see Table 3.1.

Interest payments on the debt: see Table 6.9.

Not presented for BY-1:

Interest rates on the debt: see Tables 6.4, 6.5 and 6.6 for bonds on issue at 18 March 2022 [not presented for the end of BY-1].

Maturity profile of the debt: see Tables 6.4, 6.5 and 6.6 for bonds on issue at 18 March 2022 [not presented for the end of BY-1].

Whether the debt is domestic or external: see discussion on p. 192 and Chart 6.1, Non-resident holdings of CGS on issue, as of December quarter 2021 [not presented for the end of BY-1].

Beyond core information:

Whether interest rates are fixed or variable: Page 185, Statement 6 provides an explanation of the types of securities issued by the Australian Government and that the medium term to long term securities are issued at fixed rates.

The currency of the debt: Page 186, Statement 6 provides all outstanding AGS were denominated in Australian dollars and all new AGS issuance would also be undertaken in Australian dollars.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: End of FY information for all years can be found on the website of the Australian Office of Financial Management (see here: <https://www.aofm.gov.au/data-hub>). This includes items not presented in the budget documentation, including Non-resident holdings of AGS in the aggregate, split by short term and long term AGS).

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 10.

Comment:

Table 10.5 presents actuals of Australian Government Securities on issue for BY-2 (2020-21) back to 1970-91.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

Birmingham, S 2022, Agency Resourcing, Budget Paper No. 4, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp4/download/bp4_2022-23.pdf.

Additional documents:

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

Information on the income, expenditure and financing of extra-budgetary funds is presented in the non-appropriated column in the Special Accounts table (see pp. 127-149, BP4). The statement of purpose and policy rationale are given by the Portfolio Budget Statements of individual agencies which is resourced through the respective Special Account. For example, pp. 17-20 of Portfolio Budget Statements No. 1.13 (Department of the Treasury) states policy outcomes; and then the budget to achieve these outcomes is given in the entity resource statement, including any relevant special accounts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 9.

Comment:

The Budget presents information on the Australian general government sector under the Australian Accounting Standards Board guideline 1049 (p. 285 onwards, Statement 9).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Comment: See BP4 section on special appropriations table for a consolidated view of extra budgetary finances.

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Federal Financial Relations, Budget Paper No. 3, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp3/download/bp3_2022-23.pdf.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of budget policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Joyce, B 2022. Regional Ministerial Budget Statement 2022-23. Available at: <https://www.infrastructure.gov.au/sites/default/files/documents/regional-ministerial-budget-statement-2022-23-a-secure-future-for-regional-australia.pdf>

Payne, M, Ruston, A and Hume, J 2022. Women's Budget Statement 2022-23. Available at: https://archive.budget.gov.au/2022-23/womens-statement/download/womens_budget_statement_2022-23.pdf

Comment:

The Government does not illustrate the impact of policies on different groups in the EBP, however, this information is often included in the supporting documentation such as the Regional Ministerial Statement, the Women's Budget Statement and the CB. We have determined the information in the CB to not be relevant to the EBP section of the OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Impacts of budget policies by gender
Impacts of budget policies by geographic region

Source:

Joyce, B 2022. Regional Ministerial Budget Statement 2022-23. Available at: <https://www.infrastructure.gov.au/sites/default/files/documents/regional-ministerial-budget-statement-2022-23-a-secure-future-for-regional-australia.pdf>

Payne, M, Ruston, A and Hume, J 2022. Women's Budget Statement 2022-23. Available at: https://archive.budget.gov.au/2022-23/womens-statement/download/womens_budget_statement_2022-23.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is an 'error' reported on the form for this question stating "Q36=B, but the number of 'displays' selected in Q36b is not 2". However, there are 2 items selected (gender and region).

Government Reviewer

Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 9.

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-ery-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

In Budget Paper 1, Table 9.4: Australian Government public non-financial corporations sector operating statement (p. 295, Statement 9). See Total current transfers.

In Budget Paper 1, Table 9.10: Australian Government public financial corporations sector operating statement (p. 302, Statement 9). See Total

current transfers.

Further information about each public corporation can be found in each portfolio budget statement. For example, information about AgriFutures Australia including figures and in-depth narrative, is available on pp. 109-131 of Portfolio Budget Statement No. 1.1 (Agriculture, Water and Environment Portfolio). All payments from the Department of Agriculture, Water and Environment to corporate entities within the portfolio are included in Table 1.1, pp. 23-27 of the PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

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

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Information on quasi-fiscal activities is presented in the Budget Papers (for example, Headline Cash Balance in Statement 3: Fiscal Outlook and Fiscal Strategy reports on cash flows from investments for policy purposes, which includes concessional loans and equity investments). Information is also contained in the Portfolio Budget Statements of entities - see the Reviewer's response to Q33 for references to relevant PBS.

Researcher Response

Agree with government review.

IBP Comment

We agree with the Government Reviewer and have updated our response.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

a. Yes, information beyond the core elements is presented for all financial assets.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 9.

Comment:

Core information: Table 9.2, pp. 291-292 and Note 13-14 p. 316.

Additional information: Statement 10 Appendix B, pp. 329-334.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

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

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

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

Answer:

a. Yes, information beyond the core elements is presented for all nonfinancial assets.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 9.

Comment:

Core information: Table 9.2, pp. 291-292 and Note 15 p. 317.

Additional information: Statement 10 Appendix B, pp. 329-334.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b"

answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

e. Not applicable/other (please comment).

Source:

N/A

Comment:

Could not find evidence of government arrears.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

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

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 8 and 9.

Comment:

Statement of purpose or policy rationale for each contingent liability: pp. 223-283, Statement 8.

List of contingent liabilities including new contingent liabilities and changes: Table 6.2 (sic – incorrectly labelled), pp. 227-231, Statement 8.

Total amount of guarantees: see Guarantees and insurance commitments under the list of Treasury portfolio contingent liabilities, p. 264-270, Statement 8. However, note that guarantees are listed for a recent historical date (to the date of publication of the EBP), rather than forecast for the end of the relevant budget year (2022-23)

Peer Reviewer

Opinion: Agree

Comments: This is a downgrade from the previous year.

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

Answer:

b. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf.

Comment:

Projections that cover a period of at least 10 years: Statement 3.

The macroeconomic and demographic assumptions used in making the projections: Statement 2.

A discussion of the fiscal implications and risks highlighted by the projections: structural budget balance estimates in Statement 3 (pp. 105-106).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

e. Not applicable/other (please comment).

Source:

N/A

Comment:

No aid inflows into Australia.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 4.

Commonwealth of Australia 2022, Tax Benchmarks and Variations Statement 2021. Available at: https://treasury.gov.au/sites/default/files/2022-01/p2022-244177_0.pdf

Comment:

The EBP includes a list of the largest tax expenditures as estimated earlier in the calendar year at Table A.1 p. 131-133.

A full list of tax expenditures is presented in the Tax Benchmarks and Variations Statement 2021, published January 2022. For each tax expenditure, the Statement includes a statement of purpose or policy rationale, a listing of the intended beneficiaries, and an estimate of the revenue foregone.

Additional information is also presented, for example, a discussion of the benchmarks against which tax expenditures are estimated (see Section A.4, pp. 164-173).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The substance of the comments is correct. The answer is a matter of interpretation as to what constitutes the EBP. As the comments indicate, while the EBP lists the main expenditures, the 'core' information is provided in a separate document, not in the EBP. c was the answer recorded for the last survey.

Government Reviewer

Opinion: Agree

Researcher Response

We maintain our answer. While it is true that the Tax Benchmark and Variations Statement is a separate document, it can be considered a part of the EBP for all intents and purposes, as it is explicitly referred to in the EBP, and publicly accessible online.

IBP Comment

While it is true that the Tax Benchmark and Variations Statement is a separate document, it can be considered a part of the EBP for all intents and purposes, as it is explicitly referred to in the EBP, and publicly accessible online.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005>

Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>

Aviation Fuel Revenues (Special Appropriation) Act 1988. Available at: <https://www.legislation.gov.au/Details/C2014C00700>

Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdoc.pdf

Comment:

Section 81 of the Constitution states all revenue is placed in the Consolidated Revenue Fund from where it must be appropriated by legislation. There are a number of legislations which provide certain revenue should be used for certain purposes. For example, the National Disability Insurance Scheme is partly funded by the Medicare Levy (see p. 44, Statement 10) through credits to the DisabilityCare Australia Fund. This amount is available in the Finance Portfolio Budget Statement No. 1.5, Table 2.2.1.1 (p. 28). Another example is the aviation fuel excise tax, which is earmarked under the Aviation Fuel Revenues (Special Appropriation) Act 1988 to fund the Civil Aviation Safety Authority. Details are available in the Portfolio Budget Statement No. 1.10 (pp. 252-254).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 1, 4 and 5.

Frydenberg, J & Birmingham, S 2022, Budget Measures, Budget Paper No. 2, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp2/download/bp2_2022-23.pdf

Comment:

Government budget priorities and the budget strategy are presented in Statement 1 of Budget Paper No. 1: Budget Strategy and Outlook, touching on both new proposals and existing policies. In Statements 4 and 5, aggregate estimates for the BY are provided, alongside discussion of how they align with the government's policy goals.

Estimates for new proposals are presented in Budget Paper No. 2: Budget Measures, along with a narrative discussion of how they are linked to the government's policy goals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear

description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 1, 4 and 5.

Frydenberg, J & Birmingham, S 2022, Budget Measures, Budget Paper No. 2, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp2/download/bp2_2022-23.pdf

Comment:

Government budget priorities and the budget strategy are presented in Statement 1 of Budget Paper No. 1: Budget Strategy and Outlook, touching on both new proposals and existing policies. In Statements 4 and 5, aggregate estimates up to BY+3 are provided, alongside discussion of how they align with the government’s policy goals.

Estimates for new proposals are presented in Budget Paper No. 2: Budget Measures, along with a narrative discussion of how they are linked to the government’s policy goals. Estimates up to BY+3 are provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

b. Yes, nonfinancial data on inputs are presented for all administrative units (or functions) but not for all (or any) programs.

Source:

Birmingham, S 2022, Agency Resourcing, Budget Paper No. 4, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp4/download/bp4_2022-23.pdf. See Part 2.

Comment:

Non-financial data on inputs, for example staffing levels, is presented only by administrative unit.

Peer Reviewer

Opinion: Agree

Comments: The answer reflects a deterioration from the answer in 2021/22, but this is not due to a change of practice. The comments from last year suggest the answer should have been the same in both years.

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

Portfolio Budget Statements:

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at:

- <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

Portfolio Budget Statements include detailed information on outcomes and how expenditure achieves these outcomes for each agency. For example, the PBS No.1.4 on pp. 30-44, gives non-financial outcomes for outcome 1 of the Department of Education, Skills and Employment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

Each agency in the general government sector must show results for the non-financial outcomes in Portfolio Budget Statements. For example, the Education, Skills and Employment portfolio provides performance targets for the Higher Education Support program in PBS No. 1.4. See pp. 55-56.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing,

rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

Frydenberg, J & Birmingham, S 2022, Budget Strategy and Outlook, Budget Paper No. 1, 2022-23. Available at: https://archive.budget.gov.au/2022-23/bp1/download/bp1_2022-23.pdf. See Statement 5.

Comment:

A discussion on social security and welfare policies intended to benefit directly vulnerable groups is presented on pp. 154-159 in Statement 5. Other policies intended to benefit the impoverished are presented with a narrative discussion elsewhere in Statement 5.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

c. Yes, a timetable is released, but it lacks important details.

Source:

Department of Finance 2023, Budget Process, Budget. Available at: <https://www.finance.gov.au/government/federal-budget/budget-process>

Department of Finance 2023, Budget Process Operational Rules. Available at: https://www.finance.gov.au/sites/default/files/2023-05/Budget_Process_Operational_Rule_esffective_6%20December_2022.pdf

Comment:

Timelines for the development and consideration of policy proposals prior to the EBP are not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Comment:

No PBS is published.

Peer Reviewer

Opinion: Agree

Comments: Note this is a deterioration from the previous year.

Government Reviewer

Opinion: Disagree

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

Comments: No PBS is published so e. Not applicable makes more sense as an answer.

Researcher Response

We maintain our answer. The instructions state to choose answer D if no pre-budget statement (PBS) is made publicly available.

IBP Comment

As per IBP's guideline, answer should be D if no pre-budget statement (PBS) is made publicly available.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

Comment:

No PBS is published.

Peer Reviewer

Opinion: Agree

Comments: Note the reviewer determined there was a pre-budget document in the previous year, so this marks a deterioration.

Government Reviewer

Opinion: Disagree

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

Comments: No PBS is published so e. Not applicable makes more sense as an answer.

Researcher Response

We maintain our answer. The instructions for question 54 state to choose answer D if no pre-budget statement (PBS) is made publicly available.

IBP Comment

As per IBP's guideline, answer should be D if no pre-budget statement (PBS) is made publicly available.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

Comment:

No PBS is published.

Peer Reviewer

Opinion: Agree

Comments: Note the reviewer determined there was a pre-budget document in the previous year, so this marks a deterioration.

Government Reviewer

Opinion: Disagree

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

Comments: No PBS is published so e. Not applicable makes more sense as an answer.

Researcher Response

We maintain our answer. The instructions for question 54 state to choose answer D if no pre-budget statement (PBS) is made publicly available.

IBP Comment

As per IBP's guideline, answer should be D if no pre-budget statement (PBS) is made publicly available.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

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

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

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

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

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

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

Source:

Comment:

No PBS is published.

Peer Reviewer

Opinion: Agree

Comments: Note the reviewer determined there was a pre-budget document in the previous year, so this marks a deterioration.

Government Reviewer

Opinion: Disagree

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

Comments: No PBS is published so e. Not applicable makes more sense as an answer.

Researcher Response

We maintain our answer. The instructions for question 54 state to choose answer D if no pre-budget statement (PBS) is made publicly available.

IBP Comment

As per IBP's guideline, answer should be D if no pre-budget statement (PBS) is made publicly available.

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Comment:

No PBS is published.

Peer Reviewer

Opinion: Agree

Comments: Note the reviewer determined there was a pre-budget document in the previous year, so this marks a deterioration.

Government Reviewer

Opinion: Disagree

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

Comments: No PBS is published so c. Not applicable makes more sense as an answer.

Researcher Response

We maintain our answer. The instructions for question 54 state to choose 'no' if no pre-budget statement (PBS) is made publicly available.

IBP Comment

As per IBP's guideline, answer should be D if no pre-budget statement (PBS) is made publicly available.

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

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

Source:

See Schedule 1 across the below acts:

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa120222023151/

Supply Act (No. 2) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa20222023151/

Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act//sda120222023415/

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00044>

Supply Act (No. 4) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00045>

Supply (Parliamentary Departments) Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00046>

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00067>

Appropriation Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00068>

Appropriation (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00069>

Comment:

The Enacted Budget presents expenditure estimates by the administrative unit only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: "The key role of the PBS is to facilitate the understanding of proposed annual appropriations in Appropriation Bills No. 1 and No. 2. The PBS are Budget-related papers and are declared by the Appropriation Bills to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the Acts Interpretation Act 1901." <https://budget.gov.au/content/pbs/index.htm> The PBS for each department breaks expenditure down by these 3 classifications. Same argument is presented by the researcher in subsequent questions.

Researcher Response

Agree with Government Review.

IBP Comment

We agree with the Government Reviewer and updated our response.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Please see previous response

Comment:

Please see previous response

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative Functional Economic

Comments: See previous question

Researcher Response

Agree with government review.

IBP Comment

We agree with the Government Reviewer and updated our response.

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

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

Source:

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa120222023151/

Supply Act (No. 2) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa220222023151/

Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sda120222023415/

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00044>

Supply Act (No. 4) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00045>

Supply (Parliamentary Departments) Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00046>

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00067>

Appropriation Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00068>

Appropriation (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00069>

Comment:

Appropriations Acts provide only appropriated amounts by administrative units. Section 4 of each Appropriation Act notes "portfolio statements are declared to be relevant documents" for the purpose of interpreting the Appropriations Act. Thus, expenditure estimates for individual programs presented in Portfolio Statements were considered relevant for the purposes of this question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

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

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2005Q00193>. See section 81.

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa120222023151/

Supply Act (No. 2) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa220222023151/

Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act//sda120222023415/

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00044>

Supply Act (No. 4) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00045>

Supply (Parliamentary Departments) Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00046>

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00067>

Appropriation Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00068>

Appropriation (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00069>

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

The EB does not present revenue estimates by category as it appropriates funds out of the Consolidated Revenue Fund irrespective of revenue as mandated by Section 81 of the Constitution.

Section 4 of the Appropriation Acts determines Portfolio Budget Statements to be relevant supporting documentation. These documents include financial statements with revenue estimates.

For example, the Australian Taxation Office (PBS No. 1.13) presents revenue by category in Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June) (p. 231).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

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

Answer:

c. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

Source:

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B

18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

The EB does not present revenue estimates by category as it appropriates funds out of the Consolidated Revenue Fund irrespective of revenue as mandated by Section 81 of the Constitution.

Section 4 of the Appropriation Acts determines Portfolio Budget Statements to be relevant supporting documentation. These documents include financial statements with revenue estimates.

For example, the Australian Taxation Office (PBS No. 1.13) presents revenue by category in Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June) (p. 231).

Reporting of sources of revenue are relatively high level. For example, at the level of all 'indirect taxes' rather than individual indirect taxes. As such, we judge c to be the most suitable answer.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;*
- the total debt outstanding at the end of the budget year;*
- the interest payments on the outstanding debt for the budget year.*

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

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

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2005Q00193>. See section 81.

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa120222023151/

Supply Act (No. 2) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa220222023151/

Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act//sda120222023415/

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00044>

Supply Act (No. 4) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00045>

Supply (Parliamentary Departments) Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00046>

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00067>

Appropriation Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00068>

Appropriation (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00069>

1. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.1, Agriculture, Water and the Environment Portfolio. Available at: <https://www.agriculture.gov.au/sites/default/files/documents/pbs-2022-23-dawe.pdf>
2. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.2, Attorney-General's Portfolio. Available at: <https://www.ag.gov.au/system/files/2022-03/00-2022-23-Attorney-Generals-portfolio.PDF>
3. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3A, Defence Portfolio. Available at: https://www.defence.gov.au/sites/default/files/2022-03/2022-23_Defence_PBS_00_Complete_0.pdf
4. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.3B, Defence Portfolio (Department of Veterans' Affairs). Available at: <https://www.dva.gov.au/sites/default/files/2022-03/pbs-dva-2022-23.pdf>
5. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.4, Education, Skills and Employment Portfolio. Available at: <https://www.education.gov.au/download/13616/2022-23-march-portfolio-budget-statements/26767/portfolio-budget-statements-2022-23/pdf>
6. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.5, Finance Portfolio. Available at: <https://www.finance.gov.au/sites/default/files/2022-03/Portfolio%20Budget%20Statements%202022-23.pdf>
7. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.6, Foreign Affairs and Trade Portfolio. Available at: <https://www.dfat.gov.au/sites/default/files/pbs-2022-23-foreign-affairs-and-trade-portfolio-budget-statements-2022-23.pdf>
8. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.7, Health Portfolio. Available at: <https://www.health.gov.au/sites/default/files/documents/2022/03/budget-2022-23-portfolio-budget-statements.pdf>
9. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.8, Home Affairs Portfolio. Available at: <https://www.homeaffairs.gov.au/reports-and-pubs/budgets/2022-23-home-affairs-pbs-full.pdf>
10. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.9, Industry, Science, Energy and Resources Portfolio. Available at: <https://www.industry.gov.au/sites/default/files/2020-10/2020-21-department-of-industry-science-energy-and-resources-pbs.pdf>
11. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.10, Infrastructure, Transport, Regional Development and Communications Portfolio. Available at: https://www.infrastructure.gov.au/sites/default/files/documents/2022-23_infra_pbs_00_itrdc.pdf
12. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.11, Prime Minister and Cabinet Portfolio. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/pbs-2022-23.pdf>
13. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.12, Social Services Portfolio. Available at: https://www.dss.gov.au/sites/default/files/documents/03_2022/2022-23_social_services_pbs.pdf
14. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.13, Treasury Portfolio. Available at: https://treasury.gov.au/sites/default/files/2022-03/tsy_pbs_2022-23.pdf
15. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14A, Department of the House of Representatives. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/542_Dept_of_House_of_Reps/PBS/PDF/DHR_PBS_2022-23.pdf?la=en&hash=63E06F7E217188523A723A52217DC8F790B4EECA
16. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14B, Department of the Senate. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/541_Dept_of_Senate/PBS/2022-23/March/DoS-PBS-2022-23.pdf?la=en&hash=2728413795DB81891E9205A1D2BAB58728431F3F
17. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14C, Department of Parliamentary Services. Available at: https://www.aph.gov.au/-/media/05_About_Parliament/54_Parliamentary_Depts/543_DPS/Publication/pbs/2022-23_DPS_PBS.pdf?la=en&hash=48A7AA680887C9B307E42BA4C7A3E124D9ABEF2B
18. Portfolio Budget Statements 2022-23, Budget Related Paper No. 1.14D, Parliamentary Budget Office. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/PBO%20Portfolio%20Budget%20Statements%202022-23.pdf>

Comment:

The three estimates related to government borrowing and debt are not presented in the EB, however, they are included in Portfolio Budget Statements which are considered supporting documents. For example, the Australian Office of Financial Management in the Treasury portfolio presents information on these debt-related estimates in Table 3.7 to 3.9 of PBS No. 1.13 (pp. 115-118).

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Source:

Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

CB documents are available on Budget 2022-23 website. The CB is split across 5 documents: Budget overview; More jobs and a strong economy; Building Australia and strengthening our regions; Guaranteeing the essential services; Keeping Australians safe. Please see the Additional budget documents section.

Expenditure and revenue totals: though the underlying cash balance is available (Budget Overview p. 8), expenditure and revenue totals are not separately available in the CB.

Main initiatives: referred to and explained throughout the CB documents.

The macroeconomic forecast upon which the budget is based: Budget Overview pp. 9-13.

Contact information for follow-up by citizens: the archive.budget.gov.au/2022-23 website has a link for 'Budget Questions', which leads to phone numbers and a form for ministerial correspondence.

Peer Reviewer

Opinion: Agree

Comments: Expenditure and revenue totals are included in Budget Paper No.1, but not separately in the CB.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Source:

Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Frydenberg, J 2022, Interview with Patricia Karvelas, RN Breakfast, ABC Radio 30 March 2022. Available at: <https://ministers.treasury.gov.au/ministers/josh-frydenberg-2018/transcripts/interview-patricia-karvelas-rn-abc-radio-1>

Treasury twitter post, on 29 March 2022. Available at: https://twitter.com/Treasury_AU/status/1313396526299992064.

Comment:

The CB is published online on the Budget 2022-23 website, the Treasurer did radio interviews on the Budget, and the Treasury Twitter page announced the release of the Budget, with a link to the Budget.gov.au website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

N/A

Comment:

We are not aware of any mechanisms to identify public's requirements for information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

Commonwealth of Australia 2022, Budget 2022-23. Available at: <https://archive.budget.gov.au/2022-23/>

Comment:

The Government released a citizens version with the EBP (the budget formulation stage), but no similar documents were published for the other stages of the budget process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: The 2022-23 October Budget, which is considered as a MYR document for this survey, had supporting documents as it was technically a Budget.

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to

each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

Department of Finance 2022, Commonwealth Monthly Financial Statements 2022-23. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

For example, the October 2022 Monthly Financial Statement (available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-october>) presents expenditures by economic classification (see the 'Australian Government general government sector operating statement') and functional classification (see 'Note 3: Total expenses by function').

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification
Functional classification

Source:

See previous

Comment:

See previous

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

Department of Finance 2022, Commonwealth Monthly Financial Statements 2022-23. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

Department of Finance 2022, Commonwealth Monthly Financial Statements 2022-23. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

In Monthly Financial Statements, year to date expenditures are compared against the estimate for that period (called the Budget profile).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

Department of Finance 2022, Commonwealth Monthly Financial Statements 2022-23. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

For example, see Note 1 and 2 in the October 2022 Monthly Financial Statement, available here:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-october>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Department of Finance 2022, Commonwealth Monthly Financial Statements 2022-23. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

There are instances where the level of detail presented in the Monthly Financial Statements are such that 'other sources of actual revenue' constitute more than 3 per cent of all revenue collected in a given month. For example, see the October 2022 MFS: Department of Finance 2022, Commonwealth Monthly Financial Statements 2022-23 (available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-october>). \$1,780m was collected in other revenue, constituting 3.2% of the \$54,809m in total collected that month.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

Department of Finance 2022, Commonwealth Monthly Financial Statements 2022-23. Available at:
<https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Comparisons are made between the year to date actual revenues and the estimate for that period (the terminology for which is 'budget profile').

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;*
- the central government's total debt burden at that point in the year; and*
- the interest payments to-date on the outstanding debt.*

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

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

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to

avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

Department of Finance 2022, Commonwealth Monthly Financial Statements 2022-23. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Example: October 2022 Monthly Financial Statement (available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/2022/mfs-october>).

Net new borrowing so far during the year: fiscal balance in the aggregates table.

The central government's total debt burden at that point in the year: net debt in the aggregates table.

The interest payments to-date on the outstanding debt: interest expenses in the Australian Government general government sector operating statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat/comment: While the FB equals the term net lending/borrowing, it does not reflect the actual amount of new borrowing undertaken. Ongoing detail of new debt issued can be found on the AOFM website, see here: <https://www.aofm.gov.au/data-hub>. Interest Paid (as a cash measure) is also reflected in the cash flow statement.

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related

to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

Department of Finance 2022, Commonwealth Monthly Financial Statements 2022-23. Available at: <https://www.finance.gov.au/publications/commonwealth-monthly-financial-statements/>

Comment:

Information on the composition of the total actual debt outstanding is not present in IYRs. Related information is available on Australian Office of Financial Management website: <https://aofm.gov.au/>. In addition, the AOFM Data Hub (<https://www.aofm.gov.au/data-hub>) publishes monthly reports with information related to the composition of debt at the end of each month.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Agree with the researcher's comment but not their answer. Based on their comment, it should be d. No, information related to composition of total actual debt outstanding is not presented.

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

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

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

Updates to macroeconomic parameters (including nominal GDP, inflation and real GDP growth) are available in Budget Paper No. 1 Table 2.2, p. 47.

Interest rates are available in Budget Paper No. 1 Chart 7.2, p. 225.

Narrative discussion is provided in Budget Paper No. 1 Statement 2: Economic Outlook, pp. 31-68.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

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

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

See Statement 6: Expenses and Net Capital Investment (pp. 171-212).

Updated expenditure estimates are presented throughout the Statement for 2022-23 by function and sub-function.

A narrative explanation of differences and numerical estimates of drivers of differences in total expenses is presented on page 176.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-

country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

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

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>.

Budget October 2022-23 Portfolio Budget Statements.

Comment:

Administrative: see Portfolio Budget Statements, which set out budgeted expenses for each agency. For example, updated expenditures are presented for the Department of the Treasury in the Treasury Portfolio PBS in Table 2.1.1 (pp. 30-34) (available at: https://treasury.gov.au/sites/default/files/2022-10/tsy_pbs_october-2022-23.pdf).

Economic: Budget Paper No. 1, Table 10.1, pp. 321-322.

Functional: Budget Paper No. 1, Table 6A.1, pp. 210-212.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Comment: Also see BP4 for a summary of administrative expenses

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

please see response for question 78

Comment:

please see response for question 78

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

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

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

2022-23 October Budget Portfolio Budget Statements.

Comment:

Budget Paper No. 1 presents the updated expense estimates for 2022-23 for the Top 20 programs in Table 6.3.1, p. 180.

Updated expense estimates are presented for all programs in Portfolio Budget Statements. For example, updated expenditures are presented for the delivery of programs by the Department of the Treasury in the Treasury Portfolio PBS in Table 2.1.1 (pp. 30-34) (available at: https://treasury.gov.au/sites/default/files/2022-10/tsy_pbs_october-2022-23.pdf). This is repeated for expenses by all agencies for the purpose of all programs, ensuring coverage of all programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is

presented.

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

Receipts (cash) estimates for 2022-23 are updated in Statement 5 Table 5.6, p. 162.

Revenue (accrual) estimates for 2022-23 are updated in Statement 5 Table 5.10, p. 165.

A narrative discussion of all differences between the original and updated revenue estimates is presented throughout Statement 5.

Note that comparisons are made against the Pre-election Economic and Fiscal Outlook (PEFO) document rather than the 2022-23 March Budget (the relevant EBP) as a general election was held between the EBP and MYR (2022-23 October Budget). In Australia, PEFO's are published in the lead-up to general elections and update the revenue estimates based on updated macroeconomic forecasts. We consider that this approach satisfies the requirement for 'explanation of all of the differences between the original and updated revenue estimates'. In addition, there is a high-level comparison of aggregate receipts estimates for 2022-23 between the EBP and MYR in Table 5.3 of Statement 5.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

Updated receipts (cash) estimates for 2022-23 are presented by category in Statement 5 Table 5.6, p. 162.

Updated revenue (accrual) estimates for 2022-23 are presented by category in Statement 5 Table 5.10, p. 165.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

Updated receipts (cash) estimates for 2022-23 are presented by individual sources in Statement 5 Table 5.6, p. 162.

Updated revenue (accrual) estimates for 2022-23 are presented by individual sources in Statement 5 Table 5.10, p. 165.

However, other tax receipts/revenue and other non-tax receipts/revenue make up more than 3% of total receipts/revenue. As such, we have chosen (b).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the

estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Source:

Commonwealth of Australia 2022, Budget October 2022-23. Available at: <https://archive.budget.gov.au/2022-23-october/>

Comment:

New borrowing: Table 3.1, p. 74.

Net debt: Table 7.7, p. 223.

Interest payments: Table 7.9, p. 226.

Interest rates on the debt instruments: see Tables 7.4, 7.5 and 7.6.

Maturity profile of the debt: see Tables 7.4, 7.5 and 7.6, as at 14 October 2022 [not presented for the end of the BY 2022-23] .

Whether the debt is domestic or external: see discussion on p. 222 and Chart 7.1, Non-resident holdings of CGS on issue, as of June quarter 2022 [not presented for the end of the BY 2022-23]

We have chosen (b) as, like the EBP, the MYR does not present information on non-resident holdings of AGS and the maturity profile of debt for the end of the budget year as required.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: End of FY information for all years can be found on the website of the Australian Office of Financial Management (see here: <https://www.aofm.gov.au/data-hub>). This includes items not presented in the budget documentation, including Non-resident holdings of AGS in the aggregate, split by short term and long term AGS."

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

The FBO 2021-22 does not include the estimates presented in the EBP or EB, however, it does include revised estimates presented in the latest Budget update, which in this case is the 2022-23 March Budget. The FBO reports the differences between the actual outcomes for 2021-22 with the revised estimates for 2021-22 presented in the 2022-23 March Budget. This can be seen in Table 1.5: Australian Government general government sector expenses by function (p. 13) and Table A.1: Australian Government general government sector expenses by function and sub-function (pp. 92-94).

Narrative discussion is available across pages 7-9 and 12. This is a discussion of the differences between the enacted levels of expenditures and their actual outcomes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: First sentence seems contradictory: the relevant EBP has been defined as the 2022-23 March Budget so the first sentence seems to say it both does and doesn't include the revised estimates for 2021-22 in the 2022-23 March Budget.

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

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

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

Expenditure estimates by functional (Table 1.5, p. 13) and economic (Table 2.1, pp. 20-21) classifications are presented in the FBO.

Each department's annual report presents expenditure estimates by administrative classification. Departmental annual reports, published on their respective websites and on Transparency Portal (<https://www.transparency.gov.au/publications>), are considered part of the YER documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

See previous

Comment:

See previous

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

FBO does not present expenditures by program, except for payments to the States for specific purposes in policy areas administered by the States (pp. 64-89). However, each department publishes their annual report on their own website and on the Transparency Portal (<https://www.transparency.gov.au/publications>), where expenditure for individual programs are presented. These annual reports should also be considered part of the YER documentation.

For example,

Treasury annual report: https://treasury.gov.au/sites/default/files/2022-10/p2022-329943-tsy-annual-report-2021-22_2.pdf. See Table 48, pp. 242-246.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

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

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

The FBO 2021-22 does not include the estimates presented in the EBP or EB, however, it does include revised estimates presented in the most recent budget update, in this case the 2022-23 March Budget. The FBO reports the differences between the actual outcomes for 2021-22 with the revised estimates presented in the 2022-23 March Budget. This can be seen in Table 1.3 (cash receipts), p. 6 and Table 1.4 (accrual revenue) p. 11. Narrative discussions are provided on p. 4-5 (cash receipts) and pp. 10 (accrual revenue).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Caveat: First sentence seems contradictory: the relevant EBP has been defined as the 2022-23 March Budget so the first sentence seems to say it both does and doesn't include the revised estimates for 2021-22 in the 2022-23 March Budget.

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

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

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

See Table 1.3 and 1.4.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

See Table 1.3 (pp. 6-7). 'Other taxes' are \$5,946m, and 'other non-taxation receipts' are \$16,036m, out of \$584,358m actual total receipts. Combined, these account for 3.7% of actual total receipts which exceeds the 3% limit for option "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*

- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

Amount of net new borrowing required during the budget year: Table 1.2, p. 4

Net debt at the end of the budget year: Table 8, p. 15

Interest payments on the outstanding debt for the budget year: Table 1.9, p. 18

Interest rates on the debt: not included

Maturity profile of the debt: not included

Whether the debt is domestic or external: not included

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Source:

See previous.

Comment:

See previous.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

Comparisons between actual and forecast macroeconomic measures are scattered throughout the narrative discussion on pages 1-3 and on some further pages. Comparisons are presented for nominal GDP growth and real GDP growth. However, no comparison of the inflation rate, unemployment rate and nominal GDP level forecasts is provided.

A comparison of actual and forecast employment growth beyond the core requirement is included, and the outcome of other macroeconomic measures are discussed in the narrative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: Estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are never not published. Rather, they are published a few months after the FBO in the next Budget papers, ie.

https://budget.gov.au/content/bp1/download/bp1_2023-24_230727.pdf

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Real GDP growth
Information beyond the core elements

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

Real GDP growth: p. 2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: The other items are published a few months after the FBO in the next Budget papers; ie https://budget.gov.au/content/bp1/download/bp1_2023-24_230727.pdf

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

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

Source:

Department of Defence 2022, Defence Annual Report 2021-22. Available at: <https://www.defence.gov.au/about/accessing-information/annual-reports>

Comment:

The differences between original estimates of nonfinancial data on inputs and outcomes are not presented in the Final Budget Outcome. However, the Annual reports of Government agencies which should be considered alongside the Final Budget Outcome do provide details on non-financial inputs and some changes in outcomes. In the example provided of the Department of Defence Annual Report, Chapter 2 (pp. 15-19) provides an overview of changes in ministerial responsibilities, changes in senior leadership, organisation structure and people summary.

Peer Reviewer

Opinion: Agree

Comments: Note the source is an example.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

Source:

Department of Defence 2022, Defence Annual Report 2021-22. Available at: <https://www.defence.gov.au/about/accessing-information/annual-reports>

Comment:

Government agency Annual Reports give the details of non-financial outcomes and provide narrative discussions. As an example, the Department of Defence Annual Report in Chapter 3 (pp. 25-66) outlines the outcomes listed in the portfolio budget statements and whether they have been met along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

b. 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.

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

The differences between the enacted level and the actual outcome for all social security and welfare policies are presented in Table A.1: Australian Government general government sector expenses by function and sub-function, pp. 92-94 under 'Social security and welfare'. No narrative discussion is provided in FBO.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

The differences between the original estimates of extra-budgetary funds and the actual outcome is not presented in the Final Budget Outcome.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Comments: There are presentations of extra budgetary fund (special appropriations) in the annual reports of each relevant department.

Researcher Response

We maintain our answer. While extra-budgetary funds actual outcomes figures are presented in annual reports, they are not compared against original estimates.

IBP Comment

While extra-budgetary funds actual outcomes figures are presented in annual reports, they are not compared against original estimates.

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

Chalmers, J & Gallagher, K 2022, Final Budget Outcome 2021-22. Available at: https://archive.budget.gov.au/2021-22/fbo/download/fbo_2021-22.pdf

Comment:

See Part 2: Australian Government Financial Statements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

Example of compliance audit: <https://www.anao.gov.au/work/performance-audit/australian-government-implementation-the-national-waste-policy-action-plan>

Performance audits: <https://www.anao.gov.au/pubs/performance-audit>

Financial audits: <https://www.anao.gov.au/pubs/financial-statement-audit>

Comment:

All audit reports are available publicly at: <https://www.anao.gov.au/pubs>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022. Available at: https://www.anao.gov.au/sites/default/files/2022-12/Auditor-General_Report_2022-23_8.pdf.

Public Governance, Performance and Accountability Act 2013. Available at: <https://www.legislation.gov.au/Details/C2017C00269>. Sections 48 and 49.

Department of Finance 2022, Consolidated Financial Statements for the year ended 30 June 2022. Available at: <https://www.finance.gov.au/sites/default/files/2022-12/Consolidated-Financial-Statements-202122.pdf>.

Comment:

Section 49 of the PGPA Act 2013 mandates that the Auditor-General must examine the consolidated financial statements for each fiscal year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

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

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022. Available at: https://www.anao.gov.au/sites/default/files/2022-12/Auditor-General_Report_2022-23_8.pdf.

Comment:

Section 11 of the Auditor-General Act 1997 stipulates the Auditor-General's functions include auditing the annual financial statements of Commonwealth entities and companies. This includes their use of non-appropriated special account funds. The most recent report for the fiscal year ended 30 June 2022 can be accessed from the link below: https://www.anao.gov.au/sites/default/files/2022-12/Auditor-General_Report_2022-23_8.pdf.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022. Available at: https://www.anao.gov.au/sites/default/files/2022-12/Auditor-General_Report_2022-23_8.pdf.

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

c. Yes, the executive reports publicly on some audit findings.

Source:

Department of Finance 2022, Government Reports, Responses, Reviews. Available at: <https://www.finance.gov.au/publications/reports>

Comment:

The executive can be requested to respond to audit findings by the Joint Committee of Public Accounts and Audit. The executive has responded to audit findings in the past, however, these were not related to the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: The executive does not comprehensively report to the public on steps taken to address audit recommendations or findings that indicate a need for remedial action that are noted in the AR. The executive can be requested to respond to audit findings by the Joint Committee of Public Accounts and Audit or other committees of the Parliament.

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

recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Source:

Australian National Audit Office 2022, Search results of 'implementation of audit recommendations'. Available at: https://www.anao.gov.au/pubs/performance-audit?query=implementation+of+audit+recommendations&items_per_page=10

Public Governance, Performance and Accountability Act 2013. Available at: <https://www.legislation.gov.au/Details/C2017C00269>. Sections 15 and 45

Comment:

Section 15 of Public Governance, Performance and Accountability Act 2013 mandates the accountable authority, the Secretary of the Department, to promote the 'proper use' of public resource, including considering the recommendations of the ANAO. This is an internally managed process and does not require reporting. Section 45 of the Act requires the establishment of an audit committee, the Joint Committee of Public Accounts and Audit, by the accountable authority as an additional mechanism for implementation. The Australian National Audit Office does publish some implementation reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to

carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Source:

Parliamentary Service Act 1999. Available at: <https://www.legislation.gov.au/Details/C2019C00092>

Parliamentary Budget Office 2020, Annual Report 2019-20. Available at: <https://www.pbo.gov.au/sites/default/files/2023-03/Parliamentary%20Budget%20Office%20Annual%20report%202021-22.pdf>

Comment:

The Parliamentary Budget Office (PBO) is Australia's Independent Fiscal Institution, as legislated in Division 2, Section 64B of the Parliamentary Service Act 1999. The Parliamentary Joint Committee of Public Accounts and Audit determines the PBO's annual appropriation and in FY 2021-22, the PBO received \$9.269 million in government appropriation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: Out of all the choices agree "a" is the most accurate. However, the PBO's budget analyses do not form part of the executive budget formulation/approval process.

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

b. Yes, the IFI publishes its own macroeconomic or fiscal forecast.

Source:

Parliamentary Service Act 1999. Available at: <https://www.legislation.gov.au/Details/C2019C00092>

Parliamentary Budget Office 2022, Beyond the budget 2022-23: Fiscal outlook and scenarios. Available at: <https://www.pbo.gov.au/publications-and-data/publications/fiscal-projections-and-sustainability/beyond-budget-2022-23>.

Comment:

Economic forecasting is strictly excluded from the PBO's statutory function as mandated in Section 64E(2) of the Parliamentary Service Act 1999. Under Section 64E(3), the PBO is limited to using only the economic forecasts and parameters and fiscal estimates contained in the EBP, mid-year economic and fiscal outlook, final budget outcome, intergenerational report, and pre-election economic and fiscal outlook report. The PBO is able to conduct its own research on and analysis of the budget and fiscal policy settings under Section 64E(1)(e).

Budget documents include projections for receipts, expenditures and financial position using a forward estimates approach, projecting three years beyond the current budget year (in 2022-23, it is the period of 2022-23 to 2025-26). The PBO uses these forward estimates as mandated by the legislation in its own analysis of the total receipts, total spending and financial position projections for the following six years (in 2022-23, it is the period of 2026-27 to 2032-33). The latest PBO projections were prepared using base-plus-grow methodology and reported in the Beyond the budget 2022-23: Fiscal outlook and scenarios document cited above. In the 2021 OBS, the IBP considered these projections sufficient for 'b'.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: Agree with selected answer, noting: - the PBO legislation does not allow it to produce economic forecasts; - the fiscal projections produced by the PBO only cover the period beyond the four year budget forward estimate period - the description of the medium-term projection methodology is different from PBO's descriptions

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**GUIDELINES:**

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

Source:

Parliamentary Service Act 1999. Available at: <https://www.legislation.gov.au/Details/C2019C00092>

Examples of publicly released costings:

https://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Budget_Office/Publications/Costings

Comment:

Division 2, Section 64E of the Parliamentary Service Act 1999 does not mandate the PBO to prepare costing for all policy proposals. The PBO publishes limited costings as requested by Senators or Members of the House in accordance with the following two statutory functions of the PBO: 1. outside the caretaker period for a general election - to prepare policy costings on request by Senators or Members of the House of Representatives; 2. during the caretaker period for a general election - to prepare policy costings on request by authorised members of Parliamentary parties or independent members.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: We are not aware in any limitations in capacity - rather the limitations come from the PBO's scope. The PBO is reportable to the parliament and publishes costings of policy proposals requested by parliamentarians. Following federal elections, the PBO costs all election commitments from major parties in the parliament.

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

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Source:

Finance and Public Administration Legislation Committee, 22/05/2023. Available at:
https://www.aph.gov.au/Parliamentary_Business/Hansard/Hansard_Display?bid=committees/estimate/26891/&sid=0002

Finance and Public Administration Legislation Committee, 13/02/2023. Available at:
https://www.aph.gov.au/Parliamentary_Business/Hansard/Hansard_Display?bid=committees/estimate/26520/&sid=0002

Finance and Public Administration Legislation Committee, 07/11/2022. Available at:
https://www.aph.gov.au/Parliamentary_Business/Hansard/Hansard_Display?bid=committees/estimate/26250/&sid=0008

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Caveat: The PBO appears as part of the regular Senate Estimates process (3x per year). The PBO can also be requested to appear at other parliamentary committees.

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

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity

to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Department of Finance 2023, The Budget Process. Available at: <https://www.finance.gov.au/government/federal-budget/budget-process>

JR Blondal, D Bergvall, I Hawkesworth and R Deighton-Smith, 'Budgeting in Australia', OECD Journal on Budgeting, vol. 2008/2, 2008 [online], pp.9-10, 27-29. Available at: <http://www.oecd.org/dataoecd/59/24/42007191.pdf>

Comment:

There is no full legislature or legislative committee debate on policy prior to the presentation of the EBP to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

Commonwealth of Australia, Parliamentary Debates, House of Representatives, 29 March 2022. Available at: https://www.aph.gov.au/Parliamentary_Business/Hansard/Hansard_Display?bid=chamber/hansardr/25719/&sid=0184.

Comment:

Note that usually, the EBP is submitted to the legislature in May, less than two months before the budget year starts on 1 July. The 2022-23 Budget was an exception, as it was brought forward due to the federal election. We have answered a. as the question states that only in the case of deviations from usual practice which has led to a later EBP should a more normal year be used as the basis of the answer to this question.

Peer Reviewer

Opinion: Agree

Comments: Note this represents an improvement on the previous year, although this was primarily due to election timing.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Comments: The Budget is usually presented to the legislature in May which two months before the start of the relevant fiscal year.

Researcher Response

We maintain our answer. For the purposes of the 2023 OBS, we are assessing actual practice in the case of the 2022-23 Budget (EBP), rather than usual practice.

IBP Comment

We understand that this is due to the election but we have to consider the actual dates for this year and not the usual dates/practice.

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

d. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

Source:

Received Royal Assent on 1 April 2022: Supply Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa120222023151/

Supply Act (No. 2) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act/sa220222023151/
Supply (Parliamentary Departments) Act (No. 1) 2022-23. Available at: http://classic.austlii.edu.au/au/legis/cth/num_act//sda120222023415/

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00044>
Supply Act (No. 4) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00045>
Supply (Parliamentary Departments) Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00046>

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00067>
Appropriation Act (No. 2) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00068>
Appropriation (Parliamentary Departments) Act (No. 1) 2022-23. Available at: <https://www.legislation.gov.au/Details/C2022A00069>

Comment:

Some explanation is necessary as the appropriations process for the 2022-23 budget year was more complicated than usual.

All the Supply Acts below relate to the normal running of Government during 2022-23, which by convention do not include funding for new budget measures. The Appropriation Acts contain new measures relating to the 2022-23 budget year. However, due to a change of government after the 2022-23 March Budget EBP was presented, the Appropriation Acts only contain those 2022-23 March Budget EBP measures that are endorsed by the new government, and in addition to what is contained in the 2022-23 March Budget EBP, includes measures taken by the new government in the 2022-23 October Budget. We have included these Appropriation Acts as they relate at least in part to enacting measures contained in the 2022-23 March Budget EBP.

Due to the timing of the legislature's approval (Royal Assent) of Supply Acts No. 3 and 4 and Appropriation Acts, which complete the enactment of the full-year budget which was only partly enacted by Supply Acts No. 1 and 2, we judge that d is the appropriate answer.

Received Royal Assent on 1 April 2022:

Supply Act (No. 1) 2022-23
Supply Act (No. 2) 2022-23
Supply (Parliamentary Departments) Act (No. 1) 2022-23

Received Royal Assent on 3 November 2022:

Supply Act (No. 3) 2022-23
Supply Act (No. 4) 2022-23
Supply (Parliamentary Departments) Act (No. 2) 2022-23

Received Royal Assent on 30 November 2022:

Appropriation Act (No. 1) 2022-23
Appropriation Act (No. 2) 2022-23
Appropriation (Parliamentary Departments) Act (No. 1) 2022-23

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Comments: As previously at EB 1b, due to the timing of the Australian Election in May 2022, the EPB and supporting documents for the 2022/23 financial year were released in March 2022 and October 2023. We agree with the reviewer that the March 2022 documents can be considered the EPB, and the October 2022 documents are best considered a Mid Year Review. The legislature approved the EPB in March and April 2022, as previously noted. When the legislature approved the October 2022 documents (the MYR) these were not an approval of the March 2022 EPB. b is an improvement from the previous year when COVID impacted the timeline.

Government Reviewer

Opinion: Agree

Researcher Response

As noted in response to the EB questions, we disagree with the Peer Review that the EB was fully enacted on 30 March 2023, through the passage of Supply Act (No. 1) 2022-23, Supply Act (No. 2) 2022-23, and Supply (Parliamentary Departments) Act (No. 1). We maintain that the 2022-23 Budget EBP was only fully enacted on 30 November 2022, when the newly elected government successfully appropriated funds for the parts of the 2022-23 Budget that they intended to proceed with. As such, we maintain our answer that the Budget was enacted more than a month after the start of the budget year.

IBP Comment

According to IBP researchers, the 2022-23 Budget EBP was only fully enacted on November 30 2022, when the newly elected government appropriated funds for the parts of the 2022-23 Budget that they intended to proceed with. As such, we maintain our answer that the Budget was

enacted more than a month after the start of the budget year.

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Commonwealth of Australia 2013. The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005>

Department of the Senate 2020. Odgers' Australian Senate Practice, 14th Edition (including updates to 31 July 2020). Available at: https://www.apf.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Odgers_Australian_Senate_Practice

Comment:

The House of Representatives has unlimited authority to amend Appropriation Bills, however, the Senate does not. The Senate is, at any stage, able to return any Bill to the House of Representatives requesting an omission or amendment (Commonwealth of Australia 2013, Section 53). In practice this limitation is procedural (Department of the Senate 2020: pp. 359-362).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

b. Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.

Source:

Received Royal Assent on 1 April 2022:

Supply Bill (No. 1) 2022-23. Available at: https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6866

Supply Bill (No. 2) 2022-23. Available at: https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6864

Supply (Parliamentary Departments) Bill (No. 1) 2022-23. Available at:

https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6865

Received Royal Assent on 3 November 2022:

Supply Bill (No. 3) 2022-23. Available at: https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6938

Supply Bill (No. 4) 2022-23. Available at: https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6939

Supply (Parliamentary Departments) Bill (No. 2) 2022-23. Available at:

https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6937

Received Royal Assent on 30 November 2022:

Appropriation Bill (No. 1) 2022-23. Available at: https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6934

Appropriation Bill (No. 2) 2022-23. Available at: https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6935

Appropriation (Parliamentary Departments) Bill (No. 1) 2022-23. Available at:

https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6936

Comment:

These links show the proposed Bill and schedules of amendments (agreed amendments) by the legislature. None of the 2022-23 amendments proposed were passed by the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

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

Source:

Appropriation Bill (No. 1) 2022-23. Available at: https://www.aph.gov.au/Parliamentary_Business/Bills_Legislation/Bills_Search_Results/Result?bid=r6934

Senate Estimates Committees. Available at: https://www.aph.gov.au/Parliamentary_Business/Senate_estimates

Parliament of Australia n.d., Infosheet 10 – The budget and financial legislation. Available at: https://www.aph.gov.au/About_Parliament/House_of_Representatives/Powers_practice_and_procedure/00_-_Infosheets/Infosheet_10_-_Budget_and_financial_legislation

Parliament of Australia 2020, Senate Brief No. 5 – Consideration of Estimates by the Senate's Legislation Committees. Available at: https://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05

Comment:

The Executive Budget Proposal was examined by eight Senate Legislation Committees. The Economics Legislation Committee examines the Treasury and Industry, Science, Energy and Resources portfolios, and in particular, the economic outlook and fiscal policy highlighted in the EBP.

As noted previously, the budget process for 2022-23 was more complex than usual, with the EBP enactment process occurring over two Parliaments in March and October, owing to an election that led to a change of government soon after the EBP was presented to the legislature in March 2022. As the substantive Appropriation Bills were considered by the legislature (including committees) and passed in the October 2022 process, we have decided to answer this question in reference to that process.

The Bills were first debated in the House of Representatives from 25 October 2022 (when it was first introduced to parliament) as required by the Constitution, and once passed, were only then debated in the Senate. As a result, the Bills were not available for examination by the Senate Legislation Committees until some weeks after Budget night. Instead, documents entitled 'Particulars of certain proposed expenditures' reproduced the details of proposed expenditure contained in the Appropriation Bills and the Senate Committees referred to these documents in order to deliberate whilst the Bills were yet to arrive in the Senate.

Most of the eight Senate committees that examined the EBP did not report before the 28 November 2022 passage of the legislation, or Assent on 30 November 2022 by the Governor-General. As such, we judge c to be the answer.

Peer Reviewer

Opinion: Agree

Comments: The Senate Committee reviews 'annual expenditures'. In the review period this included the budget enacted in March 2022 (the EPB). Due to the timing of the election, this is a deterioration from the previous review period.

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. 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.

Source:

See previous.

Comment:

See previous.

Peer Reviewer

Opinion: Agree

Comments: As noted in 112, this is a deterioration from the previous review period.

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Parliament of Australia 2022, Economics, Senate Estimates. Available at:
https://www.aph.gov.au/Parliamentary_Business/Senate_estimates/Economics

Parliament of Australia 2020, Senate Brief No. 5 – Consideration of Estimates by the Senate’s Legislation Committees. Available at:
https://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05

Comment:

Senate estimates are usually run three times a year and the only one that is relevant to this question is the supplementary budget estimates, which are usually held in October to follow up issues raised in the main budget estimates.

In the Budget 2022-23, supplementary budget estimates were held in April, however no reports were published.

Peer Reviewer

Opinion: Agree

Comments: This is an improvement on the previous year, which was impacted by COVID-19.

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?*GUIDELINES:*

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or “vote”) is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer “a,” the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer “b” applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer “c” applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer “d” applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer “d” also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A “d” response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Department of Finance 2023, Advance to the Finance Minister. Available at: <https://www.finance.gov.au/publications/advance-to-the-finance-minister>

Department of the House of Representatives 2018, House of Representatives Practice 7th Edition, Chapter 11 - Appropriation and Supply Bills. Available at:

https://www.aph.gov.au/About_Parliament/House_of_Representatives/Powers_practice_and_procedure/Practice7/HTML/Chapter11/Appropriation_and_supply_bills

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

Comment:

There are three methods by which the executive can shift funds between administrative units after the Budget is legislated.

The 'Advance to the Finance Minister' provision in the Appropriation Acts allow the Minister for Finance to provide further funding to administrative units. The Minister for Finance must be satisfied there is an urgent need for expenditure that has not been provided or was under provided in order to initiate the 'Advance to the Finance Minister'. In doing so, the Minister for Finance is required to prepare a report for the legislature.

The executive is also able to introduce additional Appropriation Bills throughout the fiscal year to shift funds between administrative units. Similar to the EBP, additional Appropriation Bills require examination by the Senate Estimate Committees and legislative approval before they are enacted.

Section 75 of the Public Governance, Performance and Accountability Act 2013 states the shifting of funds between non-corporate Commonwealth entities is possible shall it be related to a transfer of function between the relevant entities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005>

Department of Finance 2023, Guide to appropriations – RMG 100. Available at: <https://www.finance.gov.au/publications/resource-management-guides/guide-appropriations-rmg-100>

Comment:

Revenue is directly put into the Consolidated Revenue Fund and can only be appropriated through passage of a Bill through Parliament as stipulated in Section 83 of the Constitution. There are two broad categories of appropriations: annual appropriations and special appropriations. Annual appropriations, as the name suggests, are contained in annual Appropriation Bills; while special appropriations are made in various Acts other than

the Appropriation Bills.

There are a number of differences between the annual and special appropriations. Annual appropriations are for specific amounts and set annually when the Appropriation Bills are passed by both houses of the Parliament. Increasing annual appropriations requires the tabling of additional Appropriation Bills in the Parliament.

Some of the special appropriations are 'open-ended' in that the amount appropriated for a particular purpose is determined by the eligibility and other provisions in the relevant Act. Thus, the amounts in the Budget for special appropriations are only estimated spending. Any adjustments to special appropriations can only be made via changing the criteria that must be met use the special appropriation. To do so requires legislative amendments to the relevant Acts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

The Constitution. Available at: <https://www.legislation.gov.au/Details/C2013Q00005>

Department of Finance 2023, Guide to appropriations – RMG 100. Available at: <https://www.finance.gov.au/publications/resource-management-guides/guide-appropriations-rmg-100>

Comment:

The executive is required by Section 83 of the Constitution to only draw money from the Consolidated Revenue Fund under an appropriation made by law. There are two broad categories of appropriations: annual appropriations and special appropriations. Annual appropriations, as the name suggests, are contained in annual Appropriation Bills; while special appropriations are made in various Acts other than the Appropriation Bills.

There are a number of differences between the annual and special appropriations. Annual appropriations are for specific amounts and set annually when the Appropriation Bills are passed by both houses of the Parliament. Increasing annual appropriations requires the tabling of additional Appropriation Bills in the Parliament. Reducing annual appropriations does not require legislative approval. It can be done via placing quarantines over the relevant annual appropriations by the Department of Finance. Only about 25 per cent of government spending is appropriated through annual appropriation.

Some of the special appropriations are 'open-ended' in that the amount appropriated for a particular purpose is determined by the eligibility and other provisions in the relevant Act. Thus, the amounts in the Budget for special appropriations are only estimated spending. Any adjustments to special appropriations including spending cuts can only be made via changing the criteria that must be met use the special appropriation. To do so requires legislative amendments to the relevant Acts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

Auditor-General of Australia 2022, Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2022. Available at: https://www.anao.gov.au/sites/default/files/2022-12/Auditor-General_Report_2022-23_8.pdf.

Joint Committee of Public Accounts and Audit, Parliament of Australia, Report 497 Inquiry into Commonwealth Financial Statements 2021-22.

Available at:

https://parlinfo.aph.gov.au/parlInfo/download/committees/reportjnt/RB000156/toc_pdf/Report497InquiryintoCommonwealthFinancialStatements2021%e2%80%9322.pdf

Also see statement by JCPAA on the budget for ANAO -

https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit/-/media/BF52860C4D6C440BA3E566DF695678FF.ashx

Comment:

The Audit Report was tabled in Parliament on 14 December 2022, the Audit Report was examined by the JCPAA with a final report tabled in Parliament on 29 June 2023. This is more than six months after it became available.

Peer Reviewer

Opinion: Agree

Comments: This represents an improvement in practice from the previous year.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Public Accounts and Audit Committee Act 1951. Available at: <https://www.legislation.gov.au/Details/C2017C00109>

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

Comment:

Section 8A of the Public Accounts and Audit Committee Act 1951 and Schedule 1 of the Auditor-General Act 1997 provides that the Joint Committee of Public Accounts and Audit must receive a recommendation from the Minister and then approve the candidate who is then appointed by the Governor General for a term of 10 years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the

final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

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

Comment:

The Auditor-General may be removed from office if both Houses of Parliament request the Governor-General to do so, as stipulated in Clause 6, Schedule 1 of the Auditor-General Act 1997.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

d. 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.

Source:

Public Accounts and Audit Committee Act 1951. Available at: <https://www.legislation.gov.au/Details/C2017C00109>

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

Joint Committee of Public Accounts and Audit 2023, Statement on the 2023-24 draft estimates for the Australian National Audit Office and the Parliamentary Budget Office. Available at: https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit/-/media/224A59EFF0084FAD931BB3E57666D8DD.ashx

Australian National Audit Office 2023, ANAO Annual Report 2022-23. Available at: <https://www.anao.gov.au/work/annual-report/anao-annual-report-2022-23>

Comment:

The Australian National Audit Office's (ANAO) funding is determined by the executive and is not consistent with the resources it needs to fulfill its entire mandate.

Section 50 of the Auditor-General Act 1997 permits the Minister of Finance to give directions about the amounts in which, and the times at which,

funds are payable to the ANAO. The Joint Committee of Public Accounts and Audit may request the Auditor-General to submit draft estimates for the ANAO for a financial year in order for the JCPAA to make recommendations on them. The Statement on the 2023-24 draft estimates for the Australian National Audit Office and the Parliamentary Budget Office was tabled on 9 May 2023, the same day as the 2023-24 Budget. The submission of the draft estimates for the ANAO and relevant recommendations made by the JCPAA before Budget night is consistent with Section 53 of the Auditor-General Act 1997 and Section 8(l) of the Public Accounts and Audit Committee Act 1951.

The ANAO's annual report for 2022-23 states that out of a target of 42 performance audits, only 40 were tabled (p. 3). Additionally, the report also states the ANAO achieved only 10 out of its 17 performance measures in the 2022-23 fiscal year (p. 22).

The report also states the reduction in the ANAO's performance audit capacity is due to a need to rebuild the performance audit workforce - suggesting the ANAO may not be fulfilling its declared mandate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Comments: As flagged with Gabe Juedemann, this disagreement is a redline issue for the ANAO. They are concerned that the answer and comment is not factually accurate, and that the independent researcher have misinterpreted the information in the ANAO's Annual Report. The ANAO are happy to meet with the independent researcher to discuss in detail why they have disagreed.

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

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

Comment:

The Auditor-General has full discretion of the audits it undertakes. Section 11 of the Auditor-General Act 1997 mandate that the Auditor-General must also audit the annual financial statements of Commonwealth entities, companies and subsidiaries. The Auditor-General must also audit the Australian Government's consolidated financial statements as stipulated in Section 12 of the Act.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

Source:

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

Australian National Audit Office 2023, External audits and reviews, About us. Available at: <https://www.anao.gov.au/about/external-audits-and-reviews>

Australian Securities & Investments Commission 2022, Audit Inspection Report – 12 months to 30 June 2022. Available at: <https://www.anao.gov.au/sites/default/files/2022-10/ASIC%20inspection%20report%20-%201%20July%202021%20to%2030%20June%202022.pdf>

Hoggett, E 2022, Performance Audit of Attraction, Development, and Retention of Capability, Australian National Audit Office, Report by the Independent Auditor. Available at: https://www.anao.gov.au/sites/default/files/2022-10/Independent_Auditor_report_ANAO_August_2022.pdf

New Zealand Office of the Auditor General 2022, Quality Assurance Review Report – December 2022. Available at: https://www.anao.gov.au/sites/default/files/2022-12/New_Zealand_Office_of_Auditor-General_Quality_Assurance_Review_Report_October_2022.pdf

Comment:

The ANAO is subject to external audits and reviews on an annual basis. These external audits and reviews are conducted by the Independent Auditor, peer reviews and quality assurance reviews by the Australian Securities & Investments Commission (ASIC).

Section 41 of the Auditor-General Act 1997 establishes the position of the Independent Auditor. Section 45 of the Act stipulates that the Independent Auditor may conduct a performance audit of the ANAO at any time and provide a report to both Houses of Parliament and to the responsible Minister. The Independent Auditor's latest performance audit reviewed the ANAO's attraction, development, and retention of staff (Hoggett 2022). The relevant report was tabled in Parliament on 15 August 2022.

The ANAO has a long-standing agreement with the New Zealand Office of the Auditor-General to conduct reciprocal performance audit peer-reviews. The latest quality assurance review of the ANAO was published in October 2022 by its New Zealand counterpart (see New Zealand Office of the Auditor-General 2022).

The Australian Securities & Investments Commission (ASIC) also conducts an annual audit of the ANAO's quality assurance frameworks. The latest report was published in July 2022, focused on the preceding 12 months.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

Parliament of Australia 2023. Committee Hansards.

Comment:

The Auditor-General and other senior members at the ANAO frequently attended committee hearings over the past 12 months. Some examples below:

Joint Committee of Public Accounts and Audit, 28/07/2023:

https://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;adv=yes;orderBy=priority,doc_date-rev;page=0;query=Dataset%3AcomJoint%20CommitteeName_Phrase%3A%22joint%20committee%20of%20public%20accounts%20and%20audit%22%20hehir%20Decade%3A%222020s%22%20Year%3A%222023%22;rec=0;resCount=Default

Joint Committee of Public Accounts and Audit, 19/05/2023:

https://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;adv=yes;orderBy=priority,doc_date-rev;page=0;query=Dataset%3AcomJoint%20CommitteeName_Phrase%3A%22joint%20committee%20of%20public%20accounts%20and%20audit%22%20hehir%20Decade%3A%222020s%22%20Year%3A%222023%22;rec=3;resCount=Default

Joint Committee of Public Accounts and Audit, 03/03/2023:

https://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;adv=yes;orderBy=priority,doc_date-rev;page=0;query=Dataset%3AcomJoint%20CommitteeName_Phrase%3A%22joint%20committee%20of%20public%20accounts%20and%20audit%22%20hehir%20Decade%3A%222020s%22%20Year%3A%222023%22;rec=10;resCount=Default

Joint Committee of Public Accounts and Audit, 02/02/2023:

https://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;adv=yes;orderBy=priority,doc_date-rev;page=1;query=Dataset%3AcomJoint%20CommitteeName_Phrase%3A%22joint%20committee%20of%20public%20accounts%20and%20audit%22%20hehir%20Decade%3A%222020s%22%20Year%3A%222023%22;rec=0;resCount=Default

Joint Committee of Public Accounts and Audit, 31/03/2023:

https://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;adv=yes;orderBy=priority,doc_date-rev;page=0;query=Dataset%3AcomJoint%20CommitteeName_Phrase%3A%22joint%20committee%20of%20public%20accounts%20and%20audit%22%20hehir%20Decade%3A%222020s%22%20Year%3A%222023%22;rec=6;resCount=Default

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

Legislation Act 2003. Available at: <https://www.legislation.gov.au/Details/C2019C00084>

Department of the Prime Minister and Cabinet 2017, Legislation Handbook. Available at: <https://www.pmc.gov.au/sites/default/files/resource/download/legislation-handbook-2017.pdf>

Treasury 2022, 2022-23 Pre-Budget Submissions. Available at: <https://treasury.gov.au/consultation/2022-23-pre-budget-submissions>

Comment:

The Legislation Act 2003 Section 17 specifies the need for consultation when making Legislation although the manner of this consultation is left to the department developing the policy, as outlined in the Legislation Handbook pp. 1-2.

The executive uses pre-budget submissions to the Treasury as a mechanism by which the public can provide their inputs on the Budget. 2022-23 Pre-Budget Submissions were originally open from 6 December 2021 to 28 January 2022, in advance of the release of the EBP on 29 March 2022. Submissions were made in written form and there is no evidence of formal discourse between the submitters and government officials. The list of submissions is publicly available with the exception of those withheld due to confidentiality.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Treasury 2022, 2022-23 Pre-Budget Submissions. Available at: <https://treasury.gov.au/consultation/2022-23-pre-budget-submissions>

Comment:

Vulnerable and under-represented groups are able to be involved in the submissions process, however, the government does not take concrete steps to reach out to these groups in the formulation of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels

5. Public investment projects

6. Public services

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Timeliness”. Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive’s engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, “key topics” are considered to be only the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

a. The executive’s engagement with citizens covers all six topics.

Source:

Treasury 2022, 2022-23 Pre-Budget Submissions. Available at: <https://treasury.gov.au/consultation/2022-23-pre-budget-submissions>

Comment:

All six topics are covered in the list of submissions.

1. Macroeconomic issues – for example: Economy (Business Council of Australia)
2. Revenue forecasts, policies, and administration – for example: taxation (National Union of Students)
3. Social spending policies – for example, income support payments (Australian Council of Social Services)
4. Deficit and debt levels – for example, debt (Australian Chamber of Commerce and Industry)
5. Public investment projects – for example, transport and community infrastructure projects (Australian Local Government Association)
6. Public services – for example, disability services (National Disability Services)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as

revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Legislation Act 2003. Available at: <https://www.legislation.gov.au/Details/C2019C00084>

Comment:

The Treasury and the Department of Finance do not have a specific mechanism to engage the public on monitoring the budget implementation, as the Legislation Act 2003 specifies only the need for consultation at the formulation stage. Consultations for the implementation phase of policies are run on an ad-hoc basis by the line agencies in charge of implementing policies. However, as these are not run in a centralised process by a central budget coordination agency (Treasury or the Department of Finance), we have resolved to answer (d).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Comments: The reviewer response represents a reassessment of a similar practice to that judged 'c' in the previous year. The interpretation is arguable, however I consider line agencies to be part of the executive even if they are not part of the central budget coordinating agency.

Government Reviewer

Opinion: Agree

Researcher Response

We maintain our answer. In response to the Peer Review comment, the question states that participation mechanisms used by "line ministries should not be used to answer this question".

IBP Comment

As per IBP's guideline participation mechanisms used by "line ministries should not be used to answer this question".

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

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Legislation Act 2003. Available at: <https://www.legislation.gov.au/Details/C2019C00084>

Comment:

As noted for question 128, the Treasury and the Department of Finance do not have a specific mechanism to engage the public on monitoring the budget implementation, as the Legislation Act 2003 specifies only the need for consultation at the formulation stage. As these central budget coordination agencies do not have broad public participation mechanisms for the budget implementation phase, there is also no evidence to suggest the executive specifically engages with vulnerable and under-represented groups during the budget implementation phase.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, “key topics” are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

Legislation Act 2003. Available at: <https://www.legislation.gov.au/Details/C2019C00084>

Comment:

As noted for question 128, while line agencies selectively run consultation processes during the implementation phase of policies, the executive does not use broad public participation mechanisms, coordinated by the central budget coordination agencies, during the budget implementation phase.

Peer Reviewer

Opinion: Agree

Comments: The answer potentially reflects both a reassessment of practice and a change of practice. The reference to Q128 suggests a reassessment. However, the timing of the Budget immediately prior to the election also limited any potential consultation on the March budget initiatives.

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

- 1. Purpose**
- 2. Scope**
- 3. Constraints**
- 4. Intended outcomes**
- 5. Process and timeline**

GUIDELINES:

This question relates to the GIFT principle of “Openness,” and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the “rules of the public engagement” are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

Sukkar, M 2021, Media Release: 2022-23 Pre-Budget submissions: Available at: <https://ministers.treasury.gov.au/ministers/michael-sukkar-2019/media-releases/2022-23-pre-budget-submissions>

Treasury 2022, 2022-23 Pre-Budget Submissions. Available at: <https://treasury.gov.au/consultation/2022-23-pre-budget-submissions>

Comment:

Information regarding the purpose, intended outcomes and timeline of the pre-budget submissions is provided on the Treasury website and in the media release from the Assistant Treasurer. However, the provided information is not comprehensive.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*

- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Treasury 2022, 2022-23 Pre-Budget Submissions. Available at: <https://treasury.gov.au/consultation/2022-23-pre-budget-submissions>

Comment:

A list of submissions received by the Treasury is publicly available on the website. Certain submissions are withheld from public access as a result of request for confidentiality by submitter. How the inputs were used in the formulation of the Budget is not reported.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

As noted for question 128, there is no centralised process for feedback on the budget implementation stage of the budget that is run by a central budget coordination agency (Treasury or the Department of Finance). As such, we have answered (d).

Peer Reviewer

Opinion: Agree

Comments: This reflects potentially a reassessment and/or change in practice, as outlined in Q130.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Department of Finance 2022, Budget Process Operational Rules effective December 2022. Available at:
https://www.finance.gov.au/sites/default/files/2023-05/Budget_Process_Operational_Rule_effective_6%20December_2022.pdf

Comment:

The timetable and operational rules for the Budget process are agreed to by the Cabinet. While the Budget Process Operational Rules are made public, no detailed information on the timetable, including any incorporation of public participation processes in the timing, is made publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

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

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

b. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

Legislation Act 2003. Available at: <https://www.legislation.gov.au/Details/C2019C00084>

Department of the Prime Minister and Cabinet 2017, Legislation Handbook. Available at:

<https://www.pmc.gov.au/sites/default/files/resource/download/legislation-handbook-2017.pdf>

Comment:

Line ministries conduct consultation on policies that will also influence the budget in various submission processes. The ministries are bound by Section 17 of the Legislation Act 2003 which mandates the need for consultation when formulating legislation. The Legislation Handbook specifies that the Minister or department sponsoring the legislation is responsible for the timing, framework and breadth of the consultation process (pp. 1-2). Government officials do not have a formal discourse with the public, with consultation process usually involving written submissions.

An example of a consultation by a line agency during the formulation or implementation of the 2022-23 Budget:

Treasury 2022, Skills and Training Boost: <https://treasury.gov.au/consultation/c2022-305552>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs*

actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

Parliament of Australia n.d., Senate Standing Orders. Available at:

https://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Senate_chamber_documents/standingorders/b00

Parliament of Australia n.d., Infosheet 10 – The budget and financial legislation. Available at:

https://www.aph.gov.au/About_Parliament/House_of_Representatives/Powers_practice_and_procedure/00_-_Infosheets/Infosheet_10_-_Budget_and_financial_legislation

Parliament of Australia 2022, Senate Brief No. 5 – Consideration of Estimates by the Senate’s Legislation Committees. Available at:

https://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05

Treasury 2022, 2022-23 Pre-Budget Submissions, Consultation Hub. Available at: <https://treasury.gov.au/consultation/2022-23-pre-budget-submissions>

Comment:

Budgets are referred by the Senate to the eight Legislation Committees for examination and reports prior to legislative approval of the Appropriation Bills. Section 26, Clause 5 of the Senate Standing Orders permits the committees to question Ministers and senior public servants about the proposed expenditure items in the Budget. Senate Standing Orders do not have any provision requiring public inputs. The general public is able to make pre-budget submissions towards the beginning of the Budget process. Public participation is not usually a significant component of the Senate Estimate process as the Parliament has ultimate discretion in determining who can testify at the public hearings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Agree - if by pre-budget means before legislation is enacted, rather than when budget is proposed

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Timeliness”. Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, “key topics” are considered to be only the ones listed above. If the legislature’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

Parliament of Australia n.d., Standing Orders. Available at:

https://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Senate_chamber_documents/standingorders/b00

Parliament of Australia n.d., Infosheet 10 – The budget and financial legislation. Available at:

https://www.aph.gov.au/About_Parliament/House_of_Representatives/Powers_practice_and_procedure/00_-_Infosheets/Infosheet_10_-_Budget_and_financial_legislation

Parliament of Australia 2022, Senate Brief No. 5 – Consideration of Estimates by the Senate’s Legislation Committees. Available at:

https://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05

Comment:

Each Senate Committee holds inquiries relevant to their portfolio. The Economics Legislation Committee and Finance and Public Administration Legislation Committee are responsible for examining budget and tax matters amongst other matters. The completed inquiries from these two Committees can be viewed below:

Economics Legislation Committee - https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Economics/Completed_inquiries

Finance and Public Administration Legislation Committee -

https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Finance_and_Public_Administration/Completed_inquiries

The topics covered by these Committees include macroeconomic issues, revenue forecasts, policies, and administration, social spending policies and public services as seen in the links.

The topic of public investment projects are covered by others Committees. For example the inquiry into options for financing faster rail was examined by the Standing Committee on Regional Development, Infrastructure and Transport as seen via the link below:

https://www.aph.gov.au/Parliamentary_Business/Committees/House/Regional_Development_Infrastructure_and_Transport

Although the public hearings in Senate Estimates do not usually have testimonies from non-government witnesses, the Senate Committees otherwise seek public submissions and occasional testimonies from the general public at their hearings. The minutes of which are recorded in Hansard and published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Agree, but see previous question

138. Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By “written record” in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Parliament of Australia n.d., Standing Orders. Available at:

https://www.aph.gov.au/Parliamentary_Business/Chamber_documents/Senate_chamber_documents/standingorders/b00

Parliament of Australia n.d., Infosheet 10 – The budget and financial legislation. Available at:

https://www.aph.gov.au/About_Parliament/House_of_Representatives/Powers_practice_and_procedure/00_-_Infosheets/Infosheet_10_-_Budget_and_financial_legislation

Parliament of Australia 2022, Senate Brief No. 5 – Consideration of Estimates by the Senate’s Legislation Committees. Available at:

https://www.aph.gov.au/About_Parliament/Senate/Powers_practice_n_procedures/Senate_Briefs/Brief05

Comment:

Budgets are referred by the Senate to the eight Legislation Committees for examination and reports prior to legislative approval of the Appropriation Bills. Section 26, Clause 5 of the Senate Standing Orders permits the committees to question Ministers and senior public servants about the proposed expenditure items in the Budget. Senate Standing Orders do not have any provision requiring public inputs. The general public is able to make pre-budget submissions towards the beginning of the Budget process. Public participation is not usually a significant component of the Senate Estimate process as the Parliament has ultimate discretion in determining who can testify at the public hearings. Budget matters referred to the Senate Committees for examination (outside of the Appropriation Bills) require consultation to become legislation. Committee minutes and submission lists are published. Reports on how citizens’ inputs are used are not made publicly available.

An example of a submission list can be found here:

https://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Economics/HousingPackageofBills/Submissions

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Agree - no formal process for feedback to the public

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Joint Committee of Public Accounts and Audit, Parliament of Australia, Report 497 Inquiry into Commonwealth Financial Statements 2021-22.

Available at:

https://parlinfo.aph.gov.au/parlInfo/download/committees/reportjnt/RB000156/toc_pdf/Report497InquiryintoCommonwealthFinancialStatements2021%e2%80%9322.pdf

Comment:

The Audit Report was examined by the JCPAA from 24 January 2023, with a final report tabled in Parliament on 29 June 2023. During the inquiry, there were public hearings, but no testimony from the public. In addition, no submissions were received from the public.

Peer Reviewer

Opinion: Agree

Comments: This is a change in practice as outlined in Q118.

Government Reviewer

Opinion: Agree

IBP Comment

During cross country consistency checks, IBP revised the response to D. Looking at the Annual Report of JCPAA (Joint Committee on Public Accounts and Audit) activities, it is mentioned on p-11 that no engagement activities were conducted during FY 2021-22. Further, there is no appendix on public hearings as is seen in other annual reports.

https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit/-/media/E7B50FBFE5D848B89AA2F5C0ABC920B4.ashx

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

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

Australian National Audit Office n.d, Performance audits: open for contribution. Available at: <https://www.anao.gov.au/work-program/contribute>

Comment:

Section 10 of the Auditor-General Act 1997 determines that the Auditor-General must have regard to the audit priorities of the Parliament as determined by the Joint Committee of Public Accounts and Audit. The Auditor-General does not have formal mechanism which actively solicits audit topic suggestions from the public. The general public is, however, able to contribute to in-progress performance audits on the 'Open for Contribution' section of the ANAO website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Comments: ANAO: We have three formal mechanisms through which the public can suggest topics to include in its audit program, including: writing to the Auditor-General, providing comment on the draft Annual Audit Work program (which is published), and by making a contribution to individual audits.

Researcher Response

Agree with Government Review. The Draft Annual Audit Work program, which contains potential performance audit coverage, is available on the ANAO website, and seeks public review and comment.

IBP Comment

We agree with the Government reviewer and updated the response.

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

The ANAO does not solicit inputs from the public on its audit work program. As such, it does not provide a list of inputs nor does it provide a summary of how the inputs were used.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:

Australian National Audit Office n.d, Performance audits: open for contribution. Available at: <https://www.anao.gov.au/work-program/contribute>

Comment:

Public contributions are encouraged in the ANAO's performance audit investigations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree