

Open Budget Survey 2023

Questionnaire

South Sudan

May 2024

Country Questionnaire: South Sudan

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

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

Answer:

FY 2022-23

Source:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

The fiscal year of the PBS is FY 2022-23

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

The budget speech for this FY (page 2, first paragraph) the minister stated that they used the priorities set out in the Revised National Development Strategy 2021-2024 for FY 2022/23. The document was published on the national bureau of statistics website as of 14 June 2022.

Peer Reviewer

Opinion: Agree

Comments: Minor comment The upload date was the 22nd June according to this site, agree that the document was dated 14th June 2022.

<https://nbs.gov.ss/wp-content/uploads/2022/06/>

Government Reviewer

Opinion:

IBP Comment

Based on OBS methodology, to consider the PBS publicly available, it must be made to the public at least one month before the EBP is submitted to the legislative. As such, this is revised to "D" to reflect the correct status.

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:

23/06/2022

Source:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

It is the date as per the publication seen on the website link of the National Bureau of Statistics

Peer Reviewer

Opinion: Disagree

Suggested Answer: 23/6/2022

Comments: <https://nbs.gov.ss/wp-content/uploads/2022/06/> confirms the date of upload, agree that the document was dated 14th June 2022

Government Reviewer

Opinion:

Researcher Response

Date changed as advised

IBP Comment

IBP welcomes the reviewer's comment. The publication date is revised to June 23, 2022. However, Based on OBS methodology, to consider the PBS publicly available, it must be made to the public at least one month before the EBP is submitted to the legislative (see EBP-1b). Therefore, the PBS is not publicly available.

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:

It is the date as per the publication seen on the website link of the National Bureau of Statistics

Source:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

The date of publication is seen on the date when the document was uploaded on the national bureau of statistics website.

Peer Reviewer

Opinion: Disagree

Suggested Answer: see previous suggested correction. <https://nbs.gov.ss/wp-content/uploads/2022/06/> confirms date of upload 23rd June.

Comments: <https://nbs.gov.ss/wp-content/uploads/2022/06/> confirms date of upload 23rd June.

Government Reviewer

Opinion:

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:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Source:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

This was published in the National Bureau of Statistic website and not in the ministry of Finance and planning one.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

It is in PDF format thus not machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

Based on OBS methodology, to consider the PBS publicly available, it must be made to the public at least one month before the EBP is submitted to the legislative. Therefore, the PBS is not publicly available.

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:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

N/A

Comment:

It was produced but not published in the ministry of finance and planning website but instead uploaded on the National Bureau of Statistics website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

IBP welcomes the reviewer's comment. The publication date is revised to June 23, 2022. However, Based on OBS methodology, to consider the PBS publicly available, it must be made to the public at least one month before the EBP is submitted to the legislative. Therefore, the PBS is not publicly available.

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:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

Republic of South Sudan Revised National Development Strategy Consolidate Peace and Stabilize the Economy 2021 - 2024

Source:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

Republic of South Sudan
Revised National Development Strategy
Consolidate Peace and Stabilize the Economy

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

N/A

Comment:

None. There was no citizen's version produced of the prebudget statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

<http://www.mofep-grss.org/wp-content/uploads/2022/08/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

The draft budget FY 2022-23 was produced and published online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

18/07/2022

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/08/Budget-Speech-Latest-02-08-2022-1.pdf>

Comment:

On page 9 of the Minister of Finance and Planning speech to parliament, the date 18 July 2022, where he signed is indicated there.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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

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

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

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

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

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

Answer:

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

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/08/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

The draft budget was tabled before parliament on 18th July 2022 and published on the ministry of finance and planning website on the 4th August 2022. It should be noted that despite it being cited in law that the draft budget should be tabled by 15th May every fiscal year, this however is far from the practice for various reasons. In the past two years due to the legislature not having been composed as per the revitalised peace agreement, the draft budget was not tabled.

Peer Reviewer
Opinion: Agree

Comments: As far as I understand, the fact that the document was published after the FY commenced on 1st July 2022 no longer matters (the OBS methodology has changed).

Government Reviewer
Opinion:

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:

04/08/2022

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/08/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

It was published on the ministry of finance and planning website on the 4 August 2022 as per the link above

Peer Reviewer

Opinion: Agree

Comments: Difficult to tell from the link supplied due to the replacement/renewal/etc of the website, however see <https://web.archive.org/web/20220809161817/http://www.mofep-grss.org/> which confirms 4th August 2022.

Government Reviewer

Opinion:

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:

The date of publication is indicated on the ministry of finance and planning website

Source:

<http://www.mofep-grss.org/docs/draft-budget-book-fy-2022-2023/>

Comment:

As explained previously, date is indicated on the ministry of finance and planning website with link above

Peer Reviewer

Opinion: Disagree

Suggested Answer: Unfortunately and through no fault of the researchers, this link is inactive (404 error). The website was revamped in or before April 2023 according to the Ministry's facebook page. Suggest the below Internet Archive link in its place <https://web.archive.org/web/20220809161817/http://www.mofep-grss.org/>

Government Reviewer

Opinion:

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

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

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

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

Answer:

<http://www.mofep-grss.org/wp-content/uploads/2022/08/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Source:

The EBP can be found on the ministry of finance and planning website see link below

Comment:

<http://www.mofep-grss.org/wp-content/uploads/2022/08/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

c. No

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/08/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

It is in PDF format hence not available in a machine readable format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

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:

Draft Budget Tables
Fiscal Year 2022/23
Ministry of Finance and Planning
Republic of South Sudan
July 2022

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/08/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Draft Budget Tables
Fiscal Year 2022/23
Ministry of Finance and Planning
Republic of South Sudan
July 2022

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

Yes a citizen's budget for the EBP was produced

Peer Reviewer

Opinion: Agree

Comments: dated 27th September which was the date of passage of the Enacted budget... <https://radiotamazuj.org/en/news/article/south-sudan-parliament-passes-1-4-trillion-ssp-2022-2023-fiscal-year-budget>

Government Reviewer
Opinion:

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:
<http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf>

Comment:
FY 2022-23

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:
27/09/2022

Source:
<https://www.eyeradio.org/heres-everything-you-need-to-know-about-budget-2022-2023/>

Comment:
The article cites the budget was passed by parliament on Tuesday which is 27th September 2022 going by the date of writing the article dated 29th September 2022

Peer Reviewer
Opinion: Agree

Comments: <https://radiotamazuj.org/en/news/article/south-sudan-parliament-passes-1-4-trillion-ssp-2022-2023-fiscal-year-budget> - same date.

Government Reviewer
Opinion:

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:

d. The EB is not released to the public, or is released more than three months after the budget has been enacted

Source:

<http://www.mofep-grss.org/docs/approved-budget-book-fy-2022-2023/>

Comment:

It was published on 15th February 2023. Ministry of Finance and Planning officials contacted cited delays with the compilation of the approved budget hence the delays.

Peer Reviewer

Opinion: Agree

Comments: <https://web.archive.org/web/20230308020320/http://www.mofep-grss.org/> - confirms upload date. The document is dated November 2022 on the title page. Link to document is dead - try <http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf> instead. The Appropriation Act is - <https://mofp.gov.ss/laws/AppropriateAct2022-2023.pdf>

Government Reviewer

Opinion:

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:

Source:

<http://www.mofep-grss.org/docs/approved-budget-book-fy-2022-2023/>

Comment:

It was published on the ministry of finance and planning website on 15 February 2023

Peer Reviewer

Opinion: Agree

Comments: <https://web.archive.org/web/20230308020320/http://www.mofep-grss.org/> - confirms this date.

Government Reviewer

Opinion:

IBP Comment

The document was published on 15 February 2023, which is after the research cut-off date of 31 December 2022.

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:

N/A

Source:

<http://www.mofep-grss.org/docs/approved-budget-book-fy-2022-2023/>

Comment:

The date is indicated on the ministry of finance and planning website

Peer Reviewer

Opinion: Agree

Comments: <https://web.archive.org/web/20230308020320/http://www.mofep-grss.org/> - confirms this date. URLs provided because of website refresh/replacement

Government Reviewer

Opinion:

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:

Source:

<http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf>

Comment:

The link for the enacted budget is shared above

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

d. Not applicable

Source:

<http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf>

Comment:

It is in pdf format so does not qualify as machine readable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

Response changed to "D" since EB is considered not publicly available

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:

c. Produced for internal purposes/use only

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Produced but made available online to the public too late (published after the acceptable time frame)

Comments: It was produced and made available online in mid-Feb. The document is dated November on the title page but mid-Feb is the date used.

<https://web.archive.org/web/20230308020320/http://www.mofep-grss.org/>

Government Reviewer

Opinion:

IBP Comment

Based on OBS methodology, the response "C" is chosen since it was published outside the OBS cut-off date.

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:

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:

APPROVED BUDGET BOOK
FISCAL YEAR 2022 -2023
Ministry of Finance and Planning
Republic of South Sudan
November 2022

Source:

<http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf>

Comment:

APPROVED BUDGET BOOK
FISCAL YEAR 2022 -2023
Ministry of Finance and Planning
Republic of South Sudan
November 2022

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

NO

Comment:

NO

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

EXECUTIVE BUDGET PROPOSAL FY 2022-23

Comment:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion:

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:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

It is published on the ministry of finance and planning webpage though outside of the timeframe specified by the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: made available online in December, EBP had passed already.

Government Reviewer

Opinion:

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:

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:

30/12/2022

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

It was uploaded on the ministry of finance and planning webpage on 30th December 2022 thus the date of publication

Peer Reviewer
Opinion: Agree

Comments: confirmed - <https://web.archive.org/web/20230208073607/http://www.mofep-grss.org/documents/>

Government Reviewer
Opinion:

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

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

Answer:

The draft citizen budget was uploaded in the respective document on 30 December 2022 but the ministry created a new website and migrated a number of the documents early on this year. As such some documents are reflective and some not, We are coordinating with the respective office to get them uploaded again. However I have obtained a different link that works and will take you to the citizen budget document. We are aware of the date because we liaised with the respective office in the ministry of finance and planning as we monitored the progress of the documents being uploaded.

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022->

The draft citizen budget was uploaded in the respective document on 30 December 2022 but the ministry created a new website and migrated a number of the documents early on this year. As such some documents are reflective and some not, We are coordinating with the respective office to

get them uploaded again. However I have obtained a different link that works and will take you to the citizen budget document. We are aware of the date because we liaised with the respective office in the ministry of finance and planning as we monitored the progress of the documents being uploaded.

Peer Reviewer

Opinion: Agree

Comments: Agree with researchers, here is a link from internet archive showing 30th December 2022

<https://web.archive.org/web/20230208073607/http://www.mofep-grss.org/documents/> note you can search for any old site on the archive:

https://web.archive.org/web/*/http://www.URL-of-whatever-yourelookingfor.suffix

Government Reviewer

Opinion:

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:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022->

The draft citizen budget was uploaded in the respective document on 30 December 2022 but the ministry created a new website and migrated a number of the documents early on this year. As such some documents are reflective and some not, We are coordinating with the respective office to get them uploaded again. However I have obtained a different link that works and will take you to the citizen budget document. We are aware of the date because we liaised with the respective office in the ministry of finance and planning as we monitored the progress of the documents being uploaded.

Peer Reviewer

Opinion: Agree

Comments: this link is still active, otherwise here's something permanent <https://web.archive.org/web/20230208065211/http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Government Reviewer

Opinion:

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

For example, a title for the Citizens Budget could be "Budget 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:

South Sudan Draft Citizens' Budget 2022/2023

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

South Sudan
Draft Citizens' Budget
2022/2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

EXECUTIVE BUDGET PROPOSAL -FY 2022-23

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

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

Answer:

FY 2021-22 & FY 2022-23

Source:

<https://mofp.gov.ss/doc/SpeechoftheMinisterontheQuarterlyreporttotheParliamentRVSD.pdf>

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

<https://mofp.gov.ss/doc/QUARTELY-EBR.pdf>

Comment:

1. Quarterly Macro Economic Update
Macro Economic Planning Department
Quarter 1 FY 2022-23

<https://mofp.gov.ss/doc/SpeechoftheMinisterontheQuarterlyreporttotheParliamentRVSD.pdf>

2. Minister's Speech on Quarterly Economic Performance
Q1 FY 2022-23

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

3. Final Draft

Quarterly Economic and Budgetary Review
First and Second Quarters FY 2020-2021

<https://mofp.gov.ss/doc/QUARTELY-EBR.pdf>

Peer Reviewer

Opinion: Agree

Comments: the document labelled 1 is the speech rather than the report the document labelled 2 supports the speech but is not a speech.

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Government Reviewer

Opinion:

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:

d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

FY 2022-23

Quarter 1

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

FY 2020-21

First and Second Quarterly reports

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

Comment:

Quarter 1- FY 2022-23 was published on time in September 2022 making it both available and timely.

Quarter 1&2-FY 202-21 were published last year way past the assigned timeframe. However it should be noted that the budget was not passed according to plan in FY 2020-21 and alongside it a number of documents such as the quarterly reports.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. The IYRs are not released to the public, or are released more than three months after the period covered

Comments: The guidance is confusingly worded - here's my interpretation. Unfortunately only one report uploaded prior to 31st December 2022 is compliant. NOT PUBLISHED or more than three months late: 3 quarterly reports (two exist in a combined document and were published 9 and 6 months after the last day of the quarter reported on). ON TIME: 1 quarterly report <https://web.archive.org/web/20230208071059/http://www.mofep-grss.org/docs/quarterly-macroeconomic-update-q-1-fy-2022-2023-september-2022/> - published 13th December 2022. So, at least three are too late to count as public.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. Response changed to "D"

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:

13 December 2022

Q1 FY 2022-23 Report

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

30 June 2022

Q1 & Q2 FY 2020-21 reports

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Source:

Quarter 1 FY 2022-23

<http://www.mofep-grss.org/docs/quarterly-macroeconomic-update-q-1-fy-2022-2023-september-2022/>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Quarters 1 and 2 FY 2020-21

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Comment:

First and Second Quarters FY 2020-21 was published on 30 June 2022

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Quarter 1 FY 2022-23 was published on 13 December 2022

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

Using Javascript code to determine the publication date

Source:

FY 2022 Quarter 1

<http://www.mofep-grss.org/docs/quarterly-macroeconomic-update-q-1-fy-2022-2023-september-2022/>

FY 2020-21 Quarters 1 and 2

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Comment:

First and Second Quarters FY 2020-21 was published on 30 June 2022

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Quarter 1 FY 2022-23 was published on 13 December 2022

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Peer Reviewer

Opinion: Agree

Comments: It's also possible to examine the archived website <https://web.archive.org/web/20230208073607/http://www.mofep-grss.org/documents/>

Government Reviewer

Opinion:

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:

FY 2022-23- Quarter 1 13 December 2022

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

FY 2020-21 30 06 2022

First and Second Quarterly reports

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Source:

FY 2022-23- Quarter 1 13 December 2022

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

FY 2020-21 30 06 2022

First and Second Quarterly reports

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Comment:

FY 2022-23- Quarter 1 13 December 2022

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

FY 2020-21 30 06 2022

First and Second Quarterly reports

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

d. Not applicable

Source:

FY 2022-23- Quarter 1 13 December 2022

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

FY 2020-21 30 06 2022

First and Second Quarterly reports

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Comment:

No, they are in pdf format so do not qualify as machine readable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

Since IYRs are considered not publicly available, response is changed to "D"

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:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

FY 2022-23- Quarter 1 13 December 2022

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

FY 2020-21 30 06 2022

First and Second Quarterly reports

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

<http://www.mofep-grss.org/docs/final-draft-quarterly-economic-budgetary-review-first-and-second-quarter-fy-2020-2021/>

Comment:

Documents are produced but one within schedule and the other outside of the assigned time frame. However like I stated earlier on, the fact that the budget FY 2020-21 was not published that year and only done last year, so were most of the other documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

Response changed to "A"

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:

QUARTERLY MACROECONOMIC UPDATE Q.1 FY 2022/2023 September 2022
Budget Execution Report from FY July 2021- June 2022
Final Draft Quarterly Economic Budgetary Review First and Second Quarter FY 2020/2021.
Budget Execution Report FY 2020-2021

Source:

QUARTERLY MACROECONOMIC UPDATE Q.1 FY 2022/2023 September 2022
http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Budget Execution Report from FY July 2021- June 2022
<http://www.mofep-grss.org/wp-content/uploads/2023/01/Budget-Execution-2021-2022.pdf>

Final Draft Quarterly Economic Budgetary Review First and Second Quarter FY 2020/2021.
<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

Budget Execution Report FY 2020-2021
<http://www.mofep-grss.org/wp-content/uploads/2023/01/FY-2020-2021-EXECUTION.pdf>

Comment:

The budget execution reports for FY 2021-22 and 20-21 alongside the quarterly reports for FY 2022-23 QUARTER 1 and Quarter 1 and 2 FY 2020-21 have been published. However there is no narration but tables indicating figures for the stated FY in the two budget execution reports shared above hence the focus only on the two quarterly reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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 2021-22

Source:

N/A

Comment:

MYR was not published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

International good practice and OBS methodology require governments to publish a Mid-Year Review within 3 months of the mid-point of the fiscal year. This round of the OBS assesses South Sudan's Mid-Year Review for FY 2021-22, which was due 31 March 2022.

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:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

N/A

Comment:

MYR not published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

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

Answer:
N/A

Source:
N/A

Comment:
N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

Source:
N/A

Comment:
N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:
d. Not applicable

Source:
N/A

Comment:
N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:
d. Not produced at all

Source:
N/A

Comment:
Not produced at all. Only quarterly reports and yearly budget execution reports published but no mid year review report is published on the ministry of finance and planning website

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:
Because this has been the trend and previous discussions with ministry officials have alluded to the fact that it is not being published at all. Also if published it should be accessible, not seen on the ministry of finance and planning webpage.

Source:

N/A

Comment:

See explanation above

Peer Reviewer

Opinion: Agree

Comments: Did not contact the MoFEP. Historically, this mid-year review was not produced, partly due to the oft-late passage of the budget (2023/24 reportedly an improvement but outside the scope of this exercise).

Government Reviewer

Opinion:

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

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 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:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

b. No

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

FY2020-21

Source:

<http://www.mofep-grss.org/documents/>

Non-oil revenues

<http://www.mofep-grss.org/wp-content/uploads/2023/01/Non-Oil.pdf>

Stock take of external debts

<http://www.mofep-grss.org/wp-content/uploads/2023/01/South-Sudan-External-Stock-Debt-Draft-report.pdf>

Debt service FY 2020-21/ 2021-22

<http://www.mofep-grss.org/wp-content/uploads/2023/01/Debt-Service.pdf>

Budget execution report FY 2020-21

<http://www.mofep-grss.org/wp-content/uploads/2023/01/FY-2020-2021-EXECUTION.pdf>

Budget execution report FY 2021-22

<http://www.mofep-grss.org/wp-content/uploads/2023/01/Budget-Execution-2021-2022.pdf>

Comment:

There are a number of separate rather than one collective document bar the case of the budget execution reports that are on an annual basis that share information on each of the respective components over the period of a year or successive years. These include; Debt service for FY2020/2021 and FY2021/2022; Budget Execution Report FY 2020-2021; Budget Execution Report from FY July 2021- June 2022; Oil Revenue Q1-Q4 FY 2020/2021 and 2021/2022; Stock-take of External Debt of the Government of South Sudan; Non-Oil Revenues FY 2020/2021 and 2021/2022. Of these only the stock take of external debt is comprehensively discussed with the rest all in table forms with representation of figures in the respective years. These certainly do not make up for the YER but an illustration of the different reports shared that can give an idea of the country's annual revenue and expenses.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Suggested answer 2020/21

Comments: Having consulted the guidelines and the fact that many of these YER documents were published 17th and 18th January 2023 after the cutoff date (so that the government doesn't benefit score-wise from selecting 2021/22) I suggest 2020/21.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the reviewer's comment. The FY 2020/21 YER is valid for review. The response is revised accordingly.

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:

d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Source:

<http://www.mofep-grss.org/wp-content/uploads/2023/01/South-Sudan-External-Stock-Debt-Draft-report.pdf>

Comment:

An actual YER is not published except the different components of the budget that i initially cited with the external stock report more elaborare. However the intention of the external stock report is to, "The objective of the exercise was to support the Ministry of Finance and Planning (MOFP) in undertaking a stocktake of South Sudan's external debt. By identifying the current external debt, the Ministry of Finance and Planning would: Have a clear picture of the current liabilities and this would contribute to transparency around public debt and it will also help to inform government strategies to expand the fiscal space for development."(South Sudan external Stock Debt Draft Report page 6). So whilst it provides a comprehensive information on the debt, whether or not it meets the criteria for a YER because it tackles one aspect comprehensively, I defer to your guidance but I find it insufficient and thus will state that no YER has been published.

Peer Reviewer

Opinion: Agree

Comments: same score, different fiscal year assessed. 2020/21 expenditure and debt and revenue (oil, non-oil) was released 17th and 18th January 2023 alongside reports for the subsequent FY which is more than 12 months after 30th June 2021. Note: (1) substantive effort (2) a complete cohesive picture as they were uploaded within two days of each other with the original budget clearly shown. documents URLs as previously listed by the lead researcher on Q-YER-1 Made available online on 17 January 2023 except debt, made available one day later. date retrieved from: <https://web.archive.org/web/20230208073607/http://www.mofep-grss.org/documents/> Documents are linked on the new website but the date is difficult to find. 2021/22 cannot be assessed as documents were published after the cutoff date of end-calendar year 2022. If it could be assessed, it would be a (b). I'd strongly argue that the following 2021/22 execution report in particular the expenditure budget report, interest, amortization and the revenue reports comprises a (1) substantive effort (2) a complete cohesive picture as they were uploaded within two days of each other with the original budget clearly shown and (3) a massive improvement on previous years. DATE for 2021/22 documents made available online on 17 January 2023 except debt, made available one day later. date retrieved from: <https://web.archive.org/web/20230208073607/http://www.mofep-grss.org/documents/> documents URLs as previously listed by the lead researcher on Q-YER-1

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the reviewer's comment. The FY 2020/21 YER is valid for review. Nonetheless, the score "D" remains valid.

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:

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: 17/01/2023 and 18/01/2023

Comments: assessing the 2020/21 report. I believe that taken together this is a substantive effort at a complete YER.

Government Reviewer

Opinion:

IBP Comment

IBP notes and agrees with the reviewer's comment. The document was published on January 17, 2023.

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:

Using javascript

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: Dates retrieved from: <https://web.archive.org/web/20230208073607/http://www.mofep-grss.org/documents/>

Comments: 2020/21 assessed but same answer for 2021/22.

Government Reviewer

Opinion:

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://www.mofep-grss.org/wp-content/uploads/2023/01/FY-2020-2021-EXECUTION.pdf>

Source:
http://www.mofep-grss.org/docs/debt-service-for-fy2020-2021-and-fy2021-2022/

Comment:
N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: see all with dates at <https://web.archive.org/web/20230208073607/http://www.mofep-grss.org/documents/> the direct links are expenditure - <https://web.archive.org/web/202302080648/http://www.mofep-grss.org/wp-content/uploads/2023/01/FY-2020-2021-EXECUTION.pdf> revenue (oil) - <https://web.archive.org/web/20230208073607/http://www.mofep-grss.org/docs/oil-revenue-q1-q4-fy-2020-2021-and-2021-2022/> revenue (non-oil) - <https://web.archive.org/web/20230208073607/http://www.mofep-grss.org/docs/non-oil-revenues/> debt amort and interest - <https://web.archive.org/web/20230208073607/http://www.mofep-grss.org/docs/debt-service-for-fy2020-2021-and-fy2021-2022/>

Comments: the new MoFPED site has a bad link on page https://mofp.gov.ss/?page_id=9099 - links to an old speech. together, I think these documents comprise a cohesive and fairly complete YER as previously suggested

Government Reviewer

Opinion:

IBP Comment

IBP notes the reviewer's submission of the documents.

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:
d. Not applicable

Source:
N/A

Comment:
N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: provided (see other YER comments and suggested changes to responses) but not machine readable.

Government Reviewer

Opinion:

IBP Comment

IBP notes the reviewer's comment. However, since the YER is not publicly available, "D" is maintained.

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:

c. Produced for internal purposes/use only

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Disagree

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

Comments: Related to previous suggested changes to YER responses.

Government Reviewer

Opinion:

IBP Comment

Based on OBS methodology, the response "C" is chosen since the document is published outside after cut-off date

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:

Assistant Director of Budgeting Directorate in the ministry of finance and planning, Michael Ladu
YER has never been published, as corroborated in the past by ministry officials. It is currently informed too by the Assistant Director of the Budgeting Directorate in the Ministry of Finance and Planning.

Comment:

Assistant Director of Budgeting Directorate in the ministry of finance and planning, Michael Ladu

Peer Reviewer

Opinion: Disagree

Suggested Answer: n/a

Comments: As suggested previously, I think a fairly cohesive document was published.

Government Reviewer

Opinion:

Researcher Response

N/A.

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:

Budget Execution Report FY 2020-2021

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: The document is published as four downloads. There are no titles in the revenue reports but the website uses the alt-links titled "Oil Revenue Q1-Q4 FY 2020/2021 and 2021/2022" "Non-Oil Revenues Q1-Q4 FY 2020/2021 and 2021/2022" For debt: alt-link "Debt service for FY2020/2021 and FY2021/2022" and "Debt service for FY2020/21" in the document as a table heading For expenditure: alt-link "Budget Execution Report FY 2020-2021" for expenditure and "Annex: all expenditures by agency and sectors" in the document as a table heading

Comments: relates to suggested changes on other YER questions.

Government Reviewer

Opinion:

IBP Comment

IBP notes the reviewer's comment. The title has been updated to reflect "Budget Execution Report FY 2020-2021"

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:

N/A

Comment:
N/A

Peer Reviewer

Opinion: Agree

Comments: While I think there is a YER, I agree that there is no citizen's version

Government Reviewer

Opinion:

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 2020-21

Source:

Consolidated Compliance Audit Report on the First Tranche of the Rapid Credit Facility (RCF 1) from the International Monetary Fund (IMF) (June and July 2020)

<https://nac.gov.ss/wp-content/uploads/2022/01/Consolidated-IMF-RCF-audit-report-September-2021.pdf>

Compliance Audit of the Accounts of 2% and 3% Share of Net Oil Revenue of the Oil Producing States and Communities 2011-2020

<https://nac.gov.ss/wp-content/uploads/2021/06/nac-ag-Compliance-Audit-of-2-and-3-Percent-of-Net-Oil-Revenue-2011-2020.pdf>

Comment:

There are two compliance audits that have been undertaken by the National Auditor Chambers (NAC) recently that include consolidated compliance audit report on the first tranche of the Rapid Credit Facility from IMF in the months of June and July 2020 and secondly; compliance audit of the accounts of 2 % and 3 % share of net oil revenue of the oil producing states and communities 2011-2020.

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY2020/21

Comments: As per the guidelines on public availability of documents dated Jan 2023. The first link provided doesn't work, use <https://nac.gov.ss/wp-content/uploads/2023/05/Consolidated-IMF-RCF-audit-report-September-2021.pdf> instead. Also: - this compliance audit is not what the OBS has in mind as an annual report as it covers a small aspect of financial operations of the government for a decade. - the other document is not an audit of the GRoSS final accounts as per the guidelines. It's an audit of transfers to states and salaries, as that is what the budget support relates to, and it covers only two months of 2020/21 expenditures (according to the title).

Government Reviewer

Opinion:

IBP Comment

IBP notes the reviewer's comment. The Fiscal Year is adjust to FY 2020-21

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:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

Consolidated Compliance Audit Report on the First Tranche of the Rapid Credit Facility (RCF 1) from the International Monetary Fund (IMF) (June and July 2020)

<https://nac.gov.ss/wp-content/uploads/2022/01/Consolidated-IMF-RCF-audit-report-September-2021.pdf>

Compliance Audit of the Accounts of 2% and 3% Share of Net Oil Revenue of the Oil Producing States and Communities 2011-2020

<https://nac.gov.ss/wp-content/uploads/2021/06/nac-ag-Compliance-Audit-of-2-and-3-Percent-of-Net-Oil-Revenue-2011-2020.pdf>

Comment:

I have put C because the salary compliance audit of the IMF disbursement was released within the months stipulated whilst the oil revenue compliance audit of the accounts is a comprehensive document combining 2011-2020 that is outside of the window stated here to be considered timely but is accessible to all. I am under the assertion that the compliance audit should suffice as one criteria of the audit report.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Does not release to the public, or is released more than 18 months after the end of the budget year

Comments: It's not an AR. Hence d. The "Consolidated Compliance Audit Report on the First Tranche of the Rapid Credit Facility" covers two months of two types of spend in 2020/21. Even when combined with the second ten-month tranche report "Consolidated Compliance Audit Report of the Auditor General on the second tranche of the Rapid Credit Facility from the International Monetary Fund (IMF) Disbursed for Payment of Government Budget and Support (Salaries for the Eight Month) and Balance of Payment Financing from August 2020 to June 2021" at <https://nac.gov.ss/document/rcf-report-2022-final/> (which was dated September 2022 but seems to have been uploaded after the cutoff date in May 2023) this doesn't cover the budget, merely covering two important types of spending subsidised by the IMF budget support instrument. The other document cited covers one transfer/revenue-sharing type to a few states. See this 2021 government briefing for the Council of Ministers which states no AR since 2011 page 22 of https://mofp.gov.ss/doc/PFMRS_Concept_Note_v9-2.pdf

Government Reviewer

Opinion:

Researcher Response

changed to D. Agree with PR.

IBP Comment

IBP agrees with the Peer Reviewer. A Comprehensive Audit Report was not produced. Response changed to "D"

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:

Source:

Consolidated Compliance Audit Report on the First Tranche of the Rapid Credit Facility (RCF 1) from the International Monetary Fund (IMF) (June and July 2020)

09/09/2021

<https://nac.gov.ss/wp-content/uploads/2022/01/Consolidated-IMF-RCF-audit-report-September-2021.pdf>

Compliance audit of the accounts of 2 % and 3 % share of net oil revenue of the oil producing states and communities 2011-2020. 21 03 21 as per the date on the report but released on 22 03 2021 as per the official auditor general chambers website
<https://nac.gov.ss/wp-content/uploads/2021/06/nac-ag-Compliance-Audit-of-2-and-3-Percent-of-Net-Oil-Revenue-2011-2020.pdf>

Comment:

There are two compliance audits that have been undertaken by the National Auditor Chambers (NAC) recently as indicated above

Peer Reviewer

Opinion: Disagree

Suggested Answer: n/a or blank

Comments: Neither of these are ARs, see the guidance and previous comments/responses on AR 1-2. See this 2021 government briefing for the Council of Ministers which states no AR since 2011 page 22 of https://mofp.gov.ss/doc/PFMRS_Concept_Note_v9-2.pdf

Government Reviewer

Opinion:

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

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

Answer:

N/A

Source:

<https://nac.gov.ss/>

Comment:

under the heading recent audits

Peer Reviewer

Opinion: Disagree

Suggested Answer: n/a

Comments: These aren't ARs as envisaged in the guidelines. See this 2021 government briefing for the Council of Ministers which states no AR since 2011 page 22 of https://mofp.gov.ss/doc/PFMRS_Concept_Note_v9-2.pdf

Government Reviewer

Opinion:

IBP Comment

Response changed to N/A

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:

Source:

<https://nac.gov.ss/>

Compliance Audit of the Accounts of 2% and 3% Share of Net Oil Revenue of the Oil Producing States and Communities 2011-2020
<https://nac.gov.ss/wp-content/uploads/2021/06/nac-ag-Compliance-Audit-of-2-and-3-Percent-of-Net-Oil-Revenue-2011-2020.pdf>

Consolidated Compliance Audit Report on the First Tranche of the Rapid Credit Facility (RCF 1) from the International Monetary Fund (IMF) (June and July 2020)

<https://nac.gov.ss/wp-content/uploads/2022/01/Consolidated-IMF-RCF-audit-report-September-2021.pdf>

Comment:

<https://nac.gov.ss/>- Under recent audits

Peer Reviewer

Opinion: Disagree

Suggested Answer: blank or n/a

Comments: As per comments on AR1-2, these aren't an AR

Government Reviewer

Opinion:

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:

d. Not applicable

Source:

Consolidated Compliance Audit Report on the First Tranche of the Rapid Credit Facility (RCF 1) from the International Monetary Fund (IMF) (June and July 2020)

<https://nac.gov.ss/wp-content/uploads/2022/01/Consolidated-IMF-RCF-audit-report-September-2021.pdf>

Compliance Audit of the Accounts of 2% and 3% Share of Net Oil Revenue of the Oil Producing States and Communities 2011-2020
<https://nac.gov.ss/wp-content/uploads/2021/06/nac-ag-Compliance-Audit-of-2-and-3-Percent-of-Net-Oil-Revenue-2011-2020.pdf>

Comment:

Both compliance audit reports are published in pdf format and thus do not meet the criteria of being machine readable

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not applicable

Comments: not published hence d.

Government Reviewer

Opinion:

IBP Comment

Since the Audit report is not publicly available, the response changed to "D"

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:

d. Not produced at all

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not produced at all

Comments: d. Based on previous patterns of behaviour - see OBS 2021 pages 37 and 38 - and the current lack of any AR on the website, I suggest inferring that the NAC doesn't produce one. See https://internationalbudget.org/sites/default/files/2022-05/south-sudan-202205202144_0.pdf pages 37 and 38, pasted below. Quote from OBS 2021 AR6a: "Suggested Answer: d. Not produced at all Comments: There has been no evidence of an AR in over a decade. There is good evidence via a Norwegian TA program that an AR wasn't produced for the year in question. Note the following audit strategic plan - no Financial statements audit was carried about following KPMG's exit in 2010 due to "capacity constraints" ([PDF] page 13). This statement is sufficient to support (d). <https://www.idi.no/elibrary/bilateral-programmes/946-sai-southsudan-strategic-plan-2019-2024> [2023 note: dead link, is available via google search of sai-southsudan-strategic-plan-2019] Further, note the following technical assistance document for Audit Chamber which notes that a guideline for consolidated financial statement audit was finalised in 2019, but doesn't contain any claims of whether an audit of the statements was undertaken. <https://www.idi.no/elibrary/bilateral-programmes/1103-south-sudan-nac-peer-support-project-final-report-2017-2020/file> "

Government Reviewer

Opinion:

IBP Comment

Response changed to "D"

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:

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:

N/A

Source:

Consolidated Compliance Audit Report on the First Tranche of the Rapid Credit Facility (RCF 1) from the International Monetary Fund (IMF) (June and July 2020)

<https://nac.gov.ss/wp-content/uploads/2022/01/Consolidated-IMF-RCF-audit-report-September-2021.pdf>

Compliance Audit of the Accounts of 2% and 3% Share of Net Oil Revenue of the Oil Producing States and Communities 2011-2020

<https://nac.gov.ss/wp-content/uploads/2021/06/nac-ag-Compliance-Audit-of-2-and-3-Percent-of-Net-Oil-Revenue-2011-2020.pdf>

Comment:

Two compliance audit reports

Peer Reviewer

Opinion: Disagree

Suggested Answer: n/a

Comments: These aren't ARs on the government budget operations as conceived under the OBS guidelines, see comments AR1-2.

Government Reviewer

Opinion:

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

Ministry of Finance and Planning
<http://www.mofep-grss.org/>

National Auditor Chambers
nac.gov.ss

National Revenue Authority
<https://nra.gov.ss/>

National Bureau of Statistics
<https://nbs.gov.ss/>
https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

The different entities mandated to handle fiscal matters such as the ministry of finance and planning, national auditor chambers, national revenue authority and national bureau of statistics are the ones that disseminate government fiscal information. The latter provides statistical information used in the budget formulation process and is also where the Revised National Development Strategy (R-NDS) is uploaded.

Peer Reviewer

Opinion: Agree

Comments: "National Audit Chamber" rather than "National Auditor Chambers"

Government Reviewer
Opinion:

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:

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Source:

Ministry of Finance and Planning
<http://www.mofep-grss.org/>

National Auditor Chambers
nac.gov.ss

National Revenue Authority
<https://nra.gov.ss/>

National Bureau of Statistics
https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

NO. The documents on all of the various entities that includes ministry of finance and planning, national auditor chambers and national bureau of statistics is in PDF format and as such not machine readable. However, no report has been uploaded on the National Revenue Authority website.

Peer Reviewer

Opinion: Agree

Comments: this has been made available in past years on MOFEP's site, but not of late.

Government Reviewer

Opinion:

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:

d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Source:

Ministry of Finance and Planning
<http://www.mofep-grss.org/>

National Auditor Chambers
nac.gov.ss

National Revenue Authority
<https://nra.gov.ss/>
<https://southsudan.opendataforafrica.org/ofwyuy/national-summary-data-page-nsdp>

Comment:

No such detail is available in this format in the websites of the institutions mentioned above except the national bureau of statistics which by its mandate serves as a repository of government data and as such has varied information in different formats that include but not limited to machine readable ones such as demographic, macroeconomic and financial data. It should however also be noted that the kind of data related to fiscal information is in the form of specific indicators and not disaggregated in revenue or expenditure format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

b. No

Source:

Ministry of Finance and Planning
<http://www.mofep-grss.org/>
Draft Citizen Budget
<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

South Sudan National Budget Brief
http://www.mofep-grss.org/wp-content/uploads/2022/12/UNICEF-South-Sudan-National-Budget-Brief-FY2021_2022-FINAL.pdf

National Bureau of Statistics
<https://southsudan.opendataforafrica.org/iocvkif/south-sudan-population-projection-2015-2040?regionId=SS-EE>

Comment:

The citizen budget is one such document that simplifies data and has been uploaded on the ministry of finance and planning website. In addition to this is the National Budget brief that is quite comprehensive and detailed in terms of the budget outlook it provides over a given period. (See links above). However, the infographics and visualisations can be found within both the citizen's budget and national budget brief in the ministry of finance and planning website but not on the website per se. This is not the case in the national bureau of statistics which has a portal for dataset and allows visual comparisons to be made amongst the variables. This however as cited before is not limited to revenue or expenditure data but all national indicators.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: I would argue that the Citizens Budget document is assessed elsewhere and is not sufficiently similar to a "infographic/visualization" to count here.

Government Reviewer

Opinion:

IBP Comment

IBP notes the reviewer's comment and this is revised to "B".

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.xql?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:

Yes there are several laws in place that guide public financial management and or auditing and include the following;

a) Public Financial and Management Accountability Act (2011)

http://www.mofep-grss.org/wp-content/uploads/2014/04/RSS_PFMAA-2011.pdf

b) Audit Chamber Act (2011)

<https://mofp.gov.ss/laws/AuditChamberAct2011.pdf>

c) Local Government Act

<https://docs.southsudannforum.org/sites/default/files/2017-09/Local%20Government%20Act%202009.pdf>

d) The Taxation Amendment Act (2016)

https://cms.nra.gov.ss/uploads/Taxation_Act_2016_1_6191781e68.pdf

Financial Act (2022-2023)

https://cms.nra.gov.ss/uploads/FY_2019_2020_Financial_Act_2_b5659f5ed9.pdf

Imports and Export Act (2012)

https://cms.nra.gov.ss/uploads/CUSTOM_ACT_2012_f340b570f0.pdf

Comment:

In the case of the acts, there are provisions that have been made to cater for either budget transparency or public participation in the process and these include;

a) Public Financial and Management Accountability Act (2011); Chapter VII Accountability, Preparation, Audit and Examination of Accounts from pages 23-27 stipulate provisions for both budget transparency and participation. Clause 49 of this chapter speak directly to the need to make information available to the public as well as their subsequent involvement. Whereas the rest of the clauses in this chapter speak more towards the roles played by the different office holders and agencies involved in the budget preparation, accountability and auditing process.

b) Audit Chamber Act (2011) 43 clause 4 page 31 cites a clause for the provision of publishing and wide dissemination of the annual report in addition to the audited accounts and other reports as is considered relevant by the Auditor General.

c) Local Government Act 2009 Sections 12 and 13;

Section 12 (1), (3) & (4) stipulates;

12 (1) enhancing public participation amongst people and communities in promoting democratic, accountable and transparent local governments.

12 (3) encourage the participation of communities and community based organisations in local governance and promote dialogue among them on matters of local interest and

12(4) promote and facilitate civic education.

Section 13 (3) & (5) stipulate;

"13(3) participation of all citizens in the exercise of their rights to express their opinions in the process of decision making in public affairs and

13 (5) Transparency to build mutual trust between government and citizens through the provision of information and guaranteed access to information"

d) The acts that include taxation amendment act (2016), financial act (2022-23) and imports and exports act (2012) all provide fiscal information as pertains to taxation within and out of the country that inform how the government generates revenue and thus such information contributes to both budget transparency and accountability.

Peer Reviewer

Opinion: Agree

Comments: Would add the Appropriation Act which similar to the financial act is annual legislation <https://mofp.gov.ss/laws/AppropriateAct2022-2023.pdf>

Government Reviewer

Opinion:

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:

Right of Access to Information Act (2013)

https://www.icnl.org/wp-content/uploads/South-Sudan_Right.pdf

The Media Authority Bill (2012)

https://www.icnl.org/wp-content/uploads/South-Sudan_MediaAuthorityBill.pdf

The Transitional Constitution of the Republic of South Sudan (2011)

<https://faolex.fao.org/docs/pdf/ssd127441.pdf>

Comment:

Three are three additional laws that provide provision for Access to information, Government Transparency and Citizen's law and they include the following:

a) Right of Access to Information Act (2013) page 1

Chapter 1 clause 4 (2) stipulates," that the act provides for the right of access to information as fundamental to the fulfilment of human rights and is essential in fighting corruption"

Chapter 1 clause 4 (3) stipulates, "the act provides for the right of access to information held by a public body in accordance with the principles that such information shall be available to the public, that necessary exceptions to the right of access to information shall be limited and specific, and the decisions on the disclosure of such information under this act shall be reviewed independently of the government"

b) The Media Authority Bill (2012) Clauses 6 and 14

Clause 6, under the guiding principles page 6;

(5);"Freedom of Information is fundamental to the fulfilment of Human Rights and essential in the fight against corruption

(14) The Internet and New Media page 9

(a). "promote freedom of expression, open standards and open access"

c) The Transitional Constitution of the Republic of South Sudan (2011) Article 32 page 9 cites,

"Every citizen has the right of access to official information and records, including electronic records in the possession of any level of government or any organ or agency thereof, except where the release of such information is likely to prejudice public security or the right to privacy of any other person."

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Pages 13,14 and 15 all illustrate administrative units notably the ministry or agency under which expenditures are presented.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

b. No, expenditures are not presented by functional classification.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes pages 44-452 do present expenditures for the budget year by functional classification.

Note: Pages are not listed on the document but as you scroll down at the top of the page it will indicate the page numbers)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, expenditures are not presented by functional classification.

Comments: No published table maps directly to COFOG. The sectors used for example on page 13 of the linked document appear to provide a reasonable basis for the claim that SS uses the functional classification. HOWEVER there is no published direct map. Quoting from the guidance: "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." For example, the reader cannot deduce the international standard COFOG groupings "SOCIAL PROTECTION" and "RECREATION, CULTURE AND RELIGION" from the budget document.

Government Reviewer

Opinion:

Researcher Response

Changed to B that states expenditures are not presented by functional classification

IBP Comment

IBP agrees with the reviewer's comment. This is revised to "B"

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:

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

Source:

<https://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>

Comment:

If we go by the explanation provided on the IMF document link provided above, I agree that the functional classification is compatible with international standards for the reasons stated as having the three levels that include divisions, groups and classes of which the division provides the broad objectives of the government while the groups and classes explain how these broad objectives will be published. Applying that definition to one of the functional classifications in the draft budget, on page 44 under the accountability function the strategic objectives of this function is provided, followed by the mission statement and then the breakdown of how these objectives will be realised and in this case both the agency and programme and directorate summaries provide the requisite details.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Consistent with previous explanation (Q2). Agree with the researcher that the principles are discernable, but the guidance states that this question is about congruence with the international classification - which is not possible without more information. Another example on top of those for Q2 is clear secondary and primary education delineation which is possible for intergovernmental transfers but not possible for central ministry outlays such as goods and services.

Government Reviewer

Opinion:

IBP Comment

IBP notes the reviewer's comment and agrees with the absence of a functional classification in the budget document.

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:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Citing the same 46 of the draft budget under the accountability function, under the programme and directorate staffing summary, under Anti corruption commission staffing needs are further dis aggregated under support services and corruption elimination units of which further staffing details are provided in terms of the existing ones, the additions and the total number of staff under this agency. Additional information under the same function on page 47 is provided per budget item so yes the expenditures are presented by economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

<https://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>

Comment:

Yes further illustration as per the IMF on page 4 is provided on page 48 under accountability that gives further breakdown and assigns the budget line to each directorate and use.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes programs accounting for all expenditures are presented. Using the example on page 73 of the Electricity Corporation economic function under power management and development there is generation and transmission grid, operation and maintenance and then planning for projects that all serve as programs and provide further detail.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No. Expenditure classifications are only provided for the FY 2022/23.

Peer Reviewer

Opinion: Agree

Comments: Agree - as commented in previous years' OBS, credible outyear forecasts in detail are possibly extraneous given the level of volatility and capability in South Sudan. The national development strategy does present tables with some economic-classification-level forecasts which is welcome but isn't strictly an EBP supporting document (it's a pre-budget statement).

Government Reviewer

Opinion:

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:

None of the above

Source:

No. Expenditure classifications are only provided for the FY 2022/23.

Comment:

None of these classifications have estimates for a multi-year period in the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

d. No, multi-year estimates for programs are not presented.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Only one year estimates for program expenditures are provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

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

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

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes individual sources of all tax revenue for FY 2022-23 are presented on page 7.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

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

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

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

On page 4, there is a budget line for grants and the individual sources of non tax revenue are presented for FY 2021-22 and out turns and a cumulative total for FY 2022-23 without any breakdown provided.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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:

b. No, multi-year estimates of revenue are not presented by category.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No. Revenue Estimates for only one year is provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

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

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

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No.

Peer Reviewer

Opinion: Agree

Comments: A macrofiscal framework is mentioned in the EBP but cannot find it publicly.

Government Reviewer

Opinion:

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:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

On page 4, loan repayments(amortisation and interest payment) and net financing and borrowing details are included. In the loan repayments the various banks are indicated and the costs as per FY 2021-22 , out turns of FY 2021-22 and FY 2022-23 are included. However under net financing and borrowing, only the payments incurred in FY 2021-22 and the out turns for the same year are indicated. No detail is provided in FY 2022-23.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Comments: Net new borrowing is indicated as the 2022/23 overall balance is provided after accounting for loan repayments and other outlays net of revenues. Unfortunately, interest payments are bundled with principal amortization rather than separated out from each other. My suggestion represents fairly 'strict' scoring. A reasonable amount of transparency has been provided on two important aggregates. However the OBS guidance

is clear: "Interest payments are separate from the repayment of principal." [OBP guidance is actually incorrect in the following clause - debts can sometimes be paid with regular principal payments rather than always paying a final total/"bullet" repayment as stated.] In South Sudan's case given the oil-related borrowing, it is especially useful to understand how much outflow is principal repayment and how much is interest distinctly.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the reviewer's comment and the response is revised from "B" to "C".

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

On page 4, a cumulative sum is provided under the loan repayments (amortisation and interest payment) for FY 2022-23 and an overall balance under net financing and borrowing for FY 2022-23.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Only "The amount of net new borrowing required during the budget year" is provided, see previous answer, Q13a

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the reviewer's comment. "The amount of net new borrowing required during the budget year" has been selected.

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:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes on page 4 the core information is presented for the composition of the total debt outstanding but it excludes some core elements. A case in point is in the table presenting the loan repayments, amortisation and interest payment are indicated collectively. However, no break down is provided in terms of what the interest rate is or the maturity profile of the debt. As for whether the debt is external or internal, we are able to infer based on the presence of the banks.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: On page four we have the outflows and a useful decomposition of these. Nowhere in the document is the STOCK CONCEPT of outstanding debt estimated at end of the fiscal year, nor any of the three core element concepts mentioned in the rubric of this question for that stock. Useful work has been done on outstanding debt in SS subsequently - but was not presented as part of the EBP. See <https://www.mofep-grss.org/wp-content/uploads/2023/01/South-Sudan-External-Stock-Debt-Draft-report.pdf>

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the reviewer's comment. The EBP does not provide information on total debt for the year and interest rates on debt. In addition, it is not possible to determine whether the debt is external or domestic. This is revised from "C" to "D".

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

Answer:

None of the above

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

We can only discern if the debt is domestic or external by knowing where the banks are based and their countries of origin. However, the EBS does not provide this level of detail on the total debt outstanding.

Peer Reviewer

Opinion: Disagree

Suggested Answer: None of the above

Comments: See previous comment - there's no information on the projected stock of debt, only on the outflow by debtor on page 4 of the document cited in Q14 - <https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Government Reviewer

Opinion:

IBP Comment

Given the previous comment, this is revised from "Whether domestic or external" to "None of the above:"

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:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes from pages 5-12, yes the EBP provides discussion on the economic outlook, on inflation rate as well as GDP though this is depicted on the table and not discussed in detail.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Table 1 provides a forecast of 3 out of 4 core aggregates - excepting interest rates-, plus the exchange rate assumption and detailed oil price and quantity assumptions in the top resource envelope table. I suggest as per the rubric this is merits (b).

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the researcher's response. Interest rate was not provided.

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes from pages 5-12, yes the EBP provides discussion on the economic outlook, on inflation rate as well as GDP though this is depicted on the table and not discussed in detail.

Peer Reviewer

Opinion: Disagree

Suggested Answer: as presented by the lead researcher plus Information beyond the core elements (please specify) (oil price and oil quantity projections).

Comments: oil price and oil quantity projections. See Q15

Government Reviewer

Opinion:

IBP Comment

IBP notes the reviewer's comment .

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/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:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes the impact of different macroeconomic assumptions is presented notably the annual inflation performance and outlook as well as the GDP growth. However, the public debt stock on page 9 was yet to be analysed so details was not included.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: There is no element of sensitivity analysis - ie numerical details relating to multiple scenarios - in this document. There are only projections around one central scenario. There is a sensitivity analysis element of the pre-budget statement but that cannot be credited here.

Government Reviewer

Opinion:

IBP Comment

IBP acknowledges the reviewer's comment. The response is changed from "C" to "D" based on further review.

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:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

One policy proposal discussed that shows how it will affect expenditures along with a narrative discussion on page 10 and a table showing the increment on the estimates on page 19.;

Expansionary Fiscal Stance

A higher allocation on capital budget estimates was provided in order to support economic recovery. This is seen on page 19 on the table of expenditure estimates by item consolidated fund, under the capital expenditure budget item the FY 2021-22 budget was at 47,463,907, 684 (billions SSP) and the estimates of FY 2022-23 have a huge increase at 128 986 939 530 (billions SSP). The bulk of this increase is seen in infrastructure and land. Both the narrative and illustration is shown however, the narrative does not provide further detail to capital expenditure estimates.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: An increase in the capital budget, I think, not the only new policy funded. In any case, policy costing of the capital budget is not presented. Details of individual for example roads/projects would be required even to respond (c) here. The Budget Speech which tabled the EBP didn't help here: <https://www.mofep-grss.org/wp-content/uploads/2022/08/Budget-Speech-Latest-02-08-2022-1.pdf> The South Africa budget document suite might be a good example of (a). See particularly the Budget Review <https://www.treasury.gov.za/documents/National%20Budget/2023/>

Government Reviewer

Opinion:

IBP Comment

IBP acknowledges the reviewer's comment. The response is changed from "A" to "C" based on further review.

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:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

I do not see any new proposals that will affect the revenues.

Peer Reviewer

Opinion: Agree

Comments: Agree with lead researcher.

Government Reviewer

Opinion:

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:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Going by the explanation of each of the classifications on the question above, yes expenditure estimates for BY-1 are presented by two of the three expenditure classifications; Administrative and Economic. Administrative shows the agency or ministry that spends the money and the economic shows what the money is spent on for instance wages and salaries on page 13 under accountability.

Peer Reviewer

Opinion: Agree

Comments: Agree. Page 13 and pages thereafter have only last year's enacted budget - it is not an updated estimate. My understanding of the rubric is that this suffices.

Government Reviewer

Opinion:

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

GUIDELINES:

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

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

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

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No. The Executive Budget Proposal does not present expenditures for individual programs for the year preceding the budget. Only the administrative and economic classifications are presented.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Programmes such as Accountability, Economic Functions and Education are shown on page 13 onwards <https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Government Reviewer

Opinion:

Researcher Response

Yes changed to A as advised.

IBP Comment

IBP acknowledges the reviewer's comment. The response is changed to "A" based on further review.

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:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes on pages 3 and 4 of the resource envelope that presents the expenses incurred in the preceding year in two columns, FY 2021-22 and FY 2021-22 outturns that shows the estimates and then the updated expenses. On the budget estimates of FY 2022-33 from page 19 the columns present the estimates of the previous year but the outturns column is not updated.

Peer Reviewer

Opinion: Agree

Comments: Agree.

Government Reviewer

Opinion:

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:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No only expenditure of preceding and actual years are presented.

Peer Reviewer

Opinion: Agree

Comments: Agree.

Government Reviewer

Opinion:

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:

None of the above

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

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

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No expenditure for individual program for more than one year preceding is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

The Executive Budget Proposal does not present expenditures that reflect actual outcomes in any year.

Peer Reviewer

Opinion: Agree

Comments: Because the budget was produced after the fiscal year closed, the preliminary outcomes for (By-1) could be shown in page 3 at the economic classification level. However the figure on page 3 is quite different from the later outturn (<https://web.archive.org/web/20230208080131/http://www.mofep-grss.org/wp-content/uploads/2023/01/Budget-Execution-2021-2022.pdf>)

Government Reviewer

Opinion:

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:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes on page 7 it does present revenue categorising it according to oil revenues and non oil revenues (tax) for the FY 2021-22.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes it does present individual sources of revenue for FY 2021-22 on page 7. Both the different oil revenue streams and the different types of tax as means of generating revenue is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No they are estimates, the actual revenue collection has not yet been updated.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: They have been updated in the outturn column (They are very different from the later figure, see

<https://web.archive.org/web/20230208081209/http://www.mofep-grss.org/wp-content/uploads/2023/01/Non-Oil.pdf>)

Government Reviewer

Opinion:

IBP Comment

Peer reviewer's supporting evidence is published outside the cut-off date. Response "B" is maintained.

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:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No. Only the revenue estimates of the preceding year, FY 2021-22 are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

As per page 7, individual sources of revenue for only the preceding year FY 2021-22 are presented.

Peer Reviewer

Opinion: Agree

Comments: Agree.

Government Reviewer

Opinion:

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:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

None, What is presented are the revenue estimates and it is for the preceding year.

Peer Reviewer

Opinion: Agree

Comments: By-1 outturns are presented as the document was tabled after the beginning of the FY, however the figures differ a lot from <https://web.archive.org/web/20230208081209/http://www.mofep-grss.org/wp-content/uploads/2023/01/Non-Oil.pdf> and - although the oil revenue figures are not that different - <https://web.archive.org/web/20230208073115/http://www.mofep-grss.org/wp-content/uploads/2023/01/Q1-Q4-2020-21-and-2021-2022-Revised-Oil-Revenues.pdf>

Government Reviewer

Opinion:

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:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes on page 4 of the resource envelope, the total debt outstanding debt of FY 2021-22; amount of new borrowing required and whether it is an external or internal debt that we can discern from the names of the banks are presented.

Peer Reviewer

Opinion: Agree

Comments: The total outstanding stock of debt isn't shown, but new outlays during the year by instrument are shown. It has been published subsequently. I count two elements: "the amount of net new borrowing required during BY-1" and whether this specifically is internal/external outflow.

Government Reviewer

Opinion:

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:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

None because only estimates of the preceding year and the budget year are presented in the Executive Budget Proposal.

Peer Reviewer

Opinion: Agree

Comments: Note that due to late tabling of the EBP, outturns for 2021/22 are presented for the SDR drawdown and total loan repayments.

Government Reviewer
Opinion:

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:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes on page 10 of the Executive Budget Proposal, the expansionary fiscal stance is presented that plans capital outlay for FY 2022-23 with the aim of ensuring that the central government budgetary bodies receive adequate capital budget for priority activities in order to support resilient economic recovery. On page 13, the capital outlay is illustrated by comparing the outlay in FY 2021-23 standing at 47,463, 907, 684 billion pounds compared to the capital outlay on page 16 for FY 2022-23 standing at 128, 986, 939, 530 billion pounds which is evidence that this information is presented for atleast this budget year.

Peer Reviewer

Opinion: Agree

Comments: The example given by the lead researcher compares the 2021/22 capital budget line with the 2022/23 capital budget line, but this question concerns extrabudgetary operations. However there are some apparent EBFs mentioned in the resource envelope table: Oil for Infrastructure development Payment Future G fund I do not know if there are other EBFs. In any case no statements of rationale are provided in the EBP or supporting documents. So C it is.

Government Reviewer

Opinion:

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:

b. No, central government finances are not presented on a consolidated basis.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No, central government finances are not presented on a consolidated basis.

Peer Reviewer

Opinion: Agree

Comments: Local government balances and the position of EBFs are not consolidated in the EBP.

Government Reviewer

Opinion:

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:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes on pages 41 & 42 intergovernmental transfers are presented without any narrative.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Some narrative is presented for education transfers on page 143 and for health on page 188 and 189

Government Reviewer

Opinion:

IBP Comment

IBP notes the reviewer's comment. However, given the narrative provided is for some conditional transfers and not all intergovernmental transfers, the response remains "B".

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_20

[17.pdf](#))

- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No. The closest to an alternative display of expenditures is presented by transfers to state but not by any other category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

d. No, estimates of transfers to public corporations are not presented.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes one such example is presented on page 29 that presents job specific allowances to the Electricity Corporation.

Peer Reviewer

Opinion:

Comments: Not sure if job specific allowances fully account for transfers to the Corporation.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the reviewer. "Job Specific Allowances" are like personnel expenses or compensation categories within the budget. This is revised from "B" to "D"

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal

Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

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

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No information is presented on quasi-fiscal activities on the Executive budget proposal.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to quasi-fiscal activities is not presented.

Comments: <https://africa.cgtn.com/south-sudan-scraps-fuel-subsidies-to-cut-expenditure/> - June 2023 article suggests Nilepet subsidy was likely still underway at the time of EBP and not fully explained in government documents. Nilepet also mentioned in the latest IMF Country Report (No. 23/108) Older pressure group report also specifically details/alleges quasi-fiscal activities - <https://www.globalwitness.org/en/campaigns/south-sudan/capture-on-the-nile/#chapter-1/section-0>

Government Reviewer

Opinion:

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

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

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No information related to financial assets is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

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

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

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

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No information related to non financial assets is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

c. Yes, estimates of some but not all expenditure arrears are presented.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes estimate of expenditure arrears are presented. On page 15 of the Executive Budget Proposal, under arrears, economic function and ministry of finance and planning are presented.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: This document provides an estimate of the outlay to settle some arrears in the budget year. It does not present an estimate of the stock of arrears.

Government Reviewer

Opinion:

IBP Comment

IBP notes the reviewer's comment and based on further review this is revised to "C".

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:

d. No, information related to contingent liabilities is not presented.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No information related to contingent liabilities is presented in the Executive Budget Proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788->)

[9781484331859.xml](#)) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on future liabilities and the sustainability of government’s finances

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No the executive budget proposal does not present any future liabilities and sustainability of finances in the long term.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

d. No, estimates of the sources of donor assistance are not presented.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes the resource envelope page 4 does present estimates of donor assistance but the narrative is missing.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of the sources of donor assistance are not presented.

Comments: Much donor assistance in SS is off-budget as it is a large humanitarian recipient. So no score above c is possible without offbudget reporting, Table on page 4 in the EBP shows repayments. the grants line is zeroed.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the reviewer's comment. This is revised from "B" to "D" as donor grant information is unavailable.

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

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

Source:

National Revenue Authority

https://cms.nra.gov.ss/uploads/FY_2019_2020_Financial_Act_2_b5659f5ed9.pdf

Ministry of Finance and Planning

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

The financial act FY 2022-23 presents tax information but not expenditure.

No the Executive budget proposal does not present any information related to tax expenditures

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

<https://radiotamazuj.org/en/news/article/south-sudan-allocates-10-000-bpd-of-oil-to-chinese-road-constructors>

Comment:

Yes, the estimates of earmarked revenues though put as mandatory expenditures in resource envelope page 3 presents Oil for Infrastructure development (20,000) bpd which revenue attained from this is used in the construction of roads. Please refer to news paper link above.

Peer Reviewer

Opinion: Agree

Comments: not clear whether some earmarked revenues are not reported. note several other reductions from the oil revenues in the resource envelope which are forms of earmark.

Government Reviewer

Opinion:

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:

d. No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.

Source:

Revised National Development Strategy
https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes as per the policy goals stated in the Revised National Development Strategy (R-NDS) on page 9, the Executive Budget Proposal on page 3 of resource envelope presents a linkage between estimates and policy goals for the budget. This includes the peace budget and the oil for infrastructure development that is directly linked with the goal of the government to pursue peace in tandem with development in the country.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.

Comments: Little linkage between the NDS and this budget is articulated. NDS specifies targets for kilometres of new/repared road for example <https://www.undp.org/south-sudan/publications/revised-national-development-strategy-south-sudan-2021-2024>

Government Reviewer

Opinion:

IBP Comment

IBP notes the reviewer’s comment. The NDS is not a supporting document for the EBP; it is a PBS. Furthermore, the EBP does not explain policies that align with government policy for the budget year. As such, the response is revised to “D”.

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:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No such information on the link between the budget and the government's stated policy goals for a multiyear period is presented.

Peer Reviewer

Opinion: Agree

Comments: see comment for Q47

Government Reviewer

Opinion:

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

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

On page 130, the Revenue authority provides a narrative on the non financial data and presents it in terms of strategic objective of the authority and further divides it into priority actions and 3 tasks with each task having activities, However, the data to find out whether the project has been implemented as stated is missing.

Peer Reviewer

Opinion: Agree

Comments: I'd argue the example given is not sufficiently specific, but it is borderline. Page 148 (Gen Education and instruction) contains some non-financial data too but it again lacks detail as found in the example given.

Government Reviewer

Opinion:

Researcher Response

Changed to D

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No non financial data on results is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No performance targets are not assigned to non financial data on results nor does the budget present non financial data on results.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as 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:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

No estimates of policies intended to benefit directly the country's most impoverished populations are presented in the executive budget proposal. The only exception are allocations towards peace fund that would go indirectly towards supporting peace initiatives for the citizens of which intended beneficiaries will then receive the benefit otherwise no direct support is given nor presented in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

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

Source:

<https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf>

Comment:

Yes a circular is released by mainly word of mouth where persons working in the working sector are informed. It is also announced via radio as told by a ministry of finance and planning official. Hard to access such information.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The circular is not public as far as I'm able to find. Releasing a circular to other government ministries and agencies isn't the same as public release of a budget calendar.

Government Reviewer

Opinion:

IBP Comment

Given there is no evidence for the budget call circular, this is revised from "C" to "D"

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:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

Pages 28-31 present discussion on the macro economic forecast on core issues to do with inflation, GDP.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: There is some forecasting in pages 28-31 but it covers: Inflation for the calendar year 2022 not the budget year 2022/23 real GDP growth forecast for the calendar year 2021 not the budget year 2022/23 It doesn't cover at least three core aggregates even for prior years. No mention of interest rates, for example. The document adopts GDP forecasts from the IMF country report (see Annex 4 and footnotes Table 9). It provides oil price forecasts in Annex 4, as well as exchange rates.

Government Reviewer

Opinion:

IBP Comment

IBP welcomes the reviewer's comment. Based on OBS methodology, to consider the PBS publicly available, it must be made to the public at least one month before the EBP is submitted to the legislative. Therefore, the PBS is not publicly available hence revised from "b" to "D".

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:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

Pages 109-111 presents core information presented for the government's expenditure policies and priorities.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I'd argue that this goes well beyond the core elements.

Government Reviewer

Opinion:

IBP Comment

IBP welcomes the reviewer's comment. Based on OBS methodology, to consider the PBS publicly available, it must be made to the public at least one month before the EBP is submitted to the legislative. Therefore, the PBS is not publicly available. Hence, this is revised to "D"

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:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

Yes pages 109-111 presents revenue and expenditure estimates for the government's revenue policies and priorities.

Peer Reviewer

Opinion: Agree

Comments: Agree.

Government Reviewer

Opinion:

IBP Comment

IBP welcomes the reviewer's comment. Based on OBS methodology, to consider the PBS publicly available, it must be made to the public at least one month before the EBP is submitted to the legislative. Therefore, the PBS is not publicly available. This is revised to "D"

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:

Revised National Development Strategy

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

South Sudan External Stock Debt

<https://mofp.gov.ss/doc/South-Sudan-External-Stock-Debt-Draft-report.pdf>

Comment:

Under the fiscal and monetary sector on page 30 of the NDS, a narrative discussion on the country's debt is presented and discussion on debt restructuring, clearance of debt is discussed and how to reduce the debt burden. However no specific estimates are provided in this narrative but under the expenditure scenarios for 2021-2024 page 109-111 estimates of revenue and expenditure is presented with footnote 56 on page 111 stating that arrears are included in the count of total expenditures.

A full detailed report on the country's external stock debt is presented that provides all the three estimates as seen on pages 8 and 9.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The debt report (<https://mofp.gov.ss/doc/South-Sudan-External-Stock-Debt-Draft-report.pdf>) cannot be considered as part of the PBS None of the three aggregates referred to are actually mentioned in the document for 2022/23.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the reviewer and based on that, the response is changed from "C" to "D"

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:

Revised National Development Strategy

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Report on South Sudan External Stock Debt

<https://mofp.gov.ss/doc/South-Sudan-External-Stock-Debt-Draft-report.pdf>

Comment:

Only estimates for one year beyond the budget year is presented.

Peer Reviewer

Opinion: Agree

Comments: See table 9 on page 112

Government Reviewer

Opinion:

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:

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

Source:

<http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf>

Comment:

Pages 9-12 present expenditure estimates by administrative and economic functions, administrative showing which entity is spending the money and the economic function, what the money is spent on.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Since the guidance states that late documents cannot be credited, and this was published after the cutoff, this answer must be (d)

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. Response changed to "D"

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

None of the above

Source:

<http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf>

Comment:

Only two, administrative and economic classifications are presented in the enacted budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

Response changed to "None of the above" since EBP is not publicly available

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

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

Source:

<http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf>

Comment:

Yes the enacted budget presents estimates for programs but not in detail. I make reference to page 61 under the electricity corporation, the detail there is in terms of what the money is going to be used for such as power management and development or support services.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Since the guidance states that late documents cannot be credited, and this was published after the cutoff, this answer must be (d) If the document were to be submitted on time, it would have been (a). I'd argue that there is enough here to cover all budgetary expenditure. The meaningfulness of the program segment is often an issue but it's distinctly present in SS documents. My suggestion is to be consistent with the lead researcher's earlier determination on the similarly classified EBP. The answer to this affects the EBP answer.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. Response changed to "D"

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Enacted Budget must present revenue estimates classified by category.

Answer:

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

Source:

<http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf>

Comment:

Yes on page vii revenue estimates are presented by category government oil revenues and government non oil revenues (taxes).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Since the guidance states that late documents cannot be credited, and this was published after the cutoff, this answer must be (b)

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. Response changed to "B"

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer “a,” the Enacted Budget must present all individual sources of revenue, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer “d” applies if individual sources of revenue are not presented.

Answer:

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

Source:

<http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf>

Comment:

Yes estimates of individual sources of revenue is presented in the enacted budget except for grants.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Since the guidance states that late documents cannot be credited, and this was published after the cutoff, this answer must be (d) If it were to be submitted on time the answer would have been (a). grants are not revenues under GFS. on page 9 To be consistent with the lead researcher’s earlier determination on the similarly formatted EBP, (a) seems a better choice.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. Response changed to "D"

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:

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

Source:

<http://www.mofep-grss.org/wp-content/uploads/2023/02/Approved-Budget-Book-2022-23-LV2.pdf>

Comment:

Pages viii and ix present narrative and estimates related to government borrowing and debt.

Peer Reviewer

Opinion: Agree

Comments: only the net new borrowing requirement and the estimated debt stock is presented.

Government Reviewer

Opinion:

IBP Comment

Response changed to "D" since EB is not publicly available

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

d. The Citizens Budget is not published.

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

The citizen budget presents the expenditure and revenue estimates, policy initiatives, macro economic situation and contact information for follow up by citizens.

Peer Reviewer

Opinion: Agree

Comments: Agree

Government Reviewer

Opinion:

IBP Comment

Given that the Citizens Budget is considered not publicly available in CB-1 as it was published late, this is revised from "C" to "D".

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

d. A Citizens Budget is not published.

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

The citizen budget has been uploaded on the ministry of finance and planning webpage which is easily accessible by anyone at no cost,

Additionally, during a joint workshop that SAMAH Research conducted with ministry of gender child and social welfare and National Transformational Leadership Institute in January, hard copies of the report were circulated widely to participants.

Peer Reviewer

Opinion: Agree

Comments: It is published extremely late but agree.

Government Reviewer

Opinion:

IBP Comment

Given that the Citizens Budget is considered not publicly available in CB-1 as it was published late, this is revised from "C" to "D".

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:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

No consultation takes place between the government and the public prior to publishing the citizen's budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

d. No citizens version of budget documents is published.

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/12/Citizen-Budget-Draft-FY2022-2023.pdf>

Comment:

This time only one citizen's budget for draft budget was produced but usually if both documents are available then both executive budget proposal and enacted budget are produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

Given that the Citizens Budget for the EBP is considered not publicly available in CB-1 as it was published late, this is revised from "C" to "D".

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:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Source:

FY 2022-23

Quarter 1

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

FY 2020-21

First and Second Quarterly reports

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

Comment:

Quarter 1 FY 2022-23 pages 21 and 22 shows actual expenditures for both economic and administrative, which shows the agency or program that the money was sent to but no information on who what the money was spent on except the amount presented against the agency.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Comments: Guidance: "For the purposes of answering the following questions (68-75), researchers should draw their answers from the In-Year Reports that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, In-Year Reports must be released to the public no later than three months after the reporting period ends. (See Section 1, In-Year Reports.) If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d." Hence d since only one report made available to the public on time, see IYR responses. IN ANY CASE: The expenditures only report administrative classification for the one report that was published within the intended timescale. The PDF pages 29 and 30 (which are marked 21 and 22) only contain the administrative classification of expenditures. NEW LINK: The following link actually works. The link given by the lead researcher was not functional due to website revision. https://web.archive.org/web/20221230235658/http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. IYRs are considered not publicly available for this review as such, response is changed to "D"

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:

None of the above

Source:

FY 2022-23

Quarter 1

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

FY 2020-21

First and Second Quarterly reports

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

Comment:

Both administrative and economic classifications are included in the In Year reports

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification

Comments: http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf The only report that was published on time contains only the administrative classification of spending.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. IYRs are considered not publicly available for this review. As such, the response is changed to "None of the above"

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:

FY 2022-23

Quarter 1

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

FY 2020-21

First and Second Quarterly reports

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

Comment:

No the In Year reports do not present actual expenditures by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Comment:

Yes on page 22, comparison is made against approved FY 2022-2023 Q1 2022-2023 and Approved Budget Q1 Outturn 2022-23 and the % Q1-2022-2023 change against approved Quarterly Budget

Peer Reviewer

Opinion: Disagree

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

Comments: Guidance: "For the purposes of answering the following questions (68-75), researchers should draw their answers from the In-Year Reports that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, In-Year Reports must be released to the public no later than three months after the reporting period ends. (See Section 1, In-Year Reports.) If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d [error in guidance, should direct to c]." Hence c since only one report made available to the public on time, see IYR responses.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. IYRs are considered not publicly available for this review. As such, the response is changed to "B"

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:

b. No, In-Year Reports do not present actual revenue by category.

Source:

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Comment:

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

On pages 11-14 actual revenues by category are presented.

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

On pages 18-21, actual revenues by category are presented

Peer Reviewer

Opinion: Disagree

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

Comments: The only report published in the timescale presents detailed revenue narrative and tables and that's commendable. HOWEVER: Guidance:

"For the purposes of answering the following questions (68-75), researchers should draw their answers from the In-Year Reports that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, In-Year Reports must be released to the public no later than three months after the reporting period ends. (See Section 1, In-Year Reports.) If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d. [error in guidance c]" Hence c since only one report made available to the public on time, see IYR responses.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. IYRs are considered not publicly available for this review. As such, the response is changed to "B"

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:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

Comment:

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Yes on pages 19 and 21, all individual sources of actual revenue are presented.

<http://www.mofep-grss.org/wp-content/uploads/2021/06/QUARTELY-EBR.pdf>

Yes pages 11-14 present individual sources of revenue for actual revenues collected.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, In-Year Reports do not present individual sources of actual revenue.

Comments: While revenue discussion and tabulation in detail is available, as before, not sufficient on-time publications which are IYRs to credit this. Guidance: "For the purposes of answering the following questions (68-75), researchers should draw their answers from the In-Year Reports that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, In-Year Reports must be released to the public no later than three months after the reporting period ends. (See Section 1, In-Year Reports.) If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d." Hence d since only one report made available to the public on time, see IYR responses.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. IYRs are considered not publicly available for this review. As such, the response is changed to "D"

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:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Comment:

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Pages 18-21, oil and non oil revenues (taxes) are compared; page 19 specifically compares the gross oil revenue against the 2022-23 approved budget, 2022-23 approved quarterly budget (July, August, September 2022 , quarter 1 outturns and against the outturns as percentage of annual budget and outturns of percentage of quarter 1 outturns.

Page 21 presents the comparison made of non oil revenues against the FY 2022-23 approved budget, FY 2022-23 approved quarterly budget, July, August, September 2022, FY 2022-23 Q1 outturns, outturns as percentage of annual budget and outturns as percentage of Q1 budget.

Peer Reviewer

Opinion: Disagree

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

Comments: The answer here in any case would not be (a) since no expectation for the first three months (either a projection or same-time-last-year performance) is available in the report. HOWEVER it's c since: Guidance: "For the purposes of answering the following questions (68-75), researchers should draw their answers from the In-Year Reports that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, In-Year Reports must be released to the public no later than three months after the reporting period ends. (See Section 1, In-Year Reports.) If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d . [they meant c]" Hence c since only one report made available to the public on time, see IYR responses.

Government Reviewer

Opinion:

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:

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

Source:

<https://mofp.gov.ss/doc/South-Sudan-External-Stock-Debt-Draft-report.pdf>

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Comment:

There are two sources of information that present estimates related to government borrowing and debt.

<https://mofp.gov.ss/doc/South-Sudan-External-Stock-Debt-Draft-report.pdf>

1) South Sudan external stock debt draft report (2022) on page 22-38 presents the state of current stock breaking down the amount of net borrowing as of Dec 2022, the central government's debt burden on page 36-37 and pages 23-24 on the table presents interest that has been repaid in the period till December 2022.

Quarter 1 FY 2022 report

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

On pages 23-24, all three estimates related to actual government borrowing, interest rates and central government's total debt burden as of 30th September 2022 (External debt) are presented.

Peer Reviewer

Opinion: Disagree

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

Comments: working link to Q1 report: https://web.archive.org/web/20221230235658/http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf working link to debt report: <https://web.archive.org/web/20230116233617/http://www.mofep-grss.org/wp-content/uploads/2023/01/South-Sudan-External-Stock-Debt-Draft-report.pdf> Agree that this would have been (a) based on the first abovelinked document only. The debt report not relevant to this discussion as it doesn't have quarterly data and seems to have been uploaded after 31st December 2022 and doesn't contain straightforward tabulation to reporting dates (the end of each quarter for example). Guidance: "For the purposes of answering the following questions (68-75), researchers should draw their answers from the In-Year Reports that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, In-Year Reports must be released to the public no later than three months after the reporting period ends. (See Section 1, In-Year Reports.) If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d [they meant e]."" Hence e since only one report made available to the public on time, see IYR responses.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. IYRs are considered not publicly available for this review. As such, the response is changed to "D"

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

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

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

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

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

<https://mofp.gov.ss/doc/South-Sudan-External-Stock-Debt-Draft-report.pdf>

Quarter 1 FY 2022 report

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Comment:

<https://mofp.gov.ss/doc/South-Sudan-External-Stock-Debt-Draft-report.pdf>

1) South Sudan external stock debt draft report (2022) on page 22-25 presents the stock of external loans and the interest rates. Pages 26-37 gives further breakdown of the external loans with their maturity profile.

http://www.mofep-grss.org/wp-content/uploads/2022/12/Q1-Economic-Report-4-DEC-2022_RVSD-Martha.pdf

Page 23-24 presents the public debt position narrative on both domestic and external debt as well as interest rates. However the maturity profile of the debt is missing.

Peer Reviewer

Opinion: Disagree

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

Comments: Not sufficient on-time publications which are IYRs to credit this. See IYR responses. Guidance: "For the purposes of answering the following questions (68-75), researchers should draw their answers from the In-Year Reports that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, In-Year Reports must be released to the public no later than three months after the reporting period ends. (See Section 1, In-Year Reports.) If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d .[error in guidance - they mean e]" Hence e since only one report made available to the public on time, see IYR responses.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. IYRs are considered not publicly available for this review. As such, the response is changed to "D"

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:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

N/A

Comment:

No the estimates for macroeconomic forecast have not been updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

d. No, expenditure estimates have not been updated.

Source:

N/A

Comment:

No, expenditure estimates have not been updated.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

N/A

Comment:

No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

None of the above

Source:

N/A

Comment:

N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

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

Source:

N/A

Comment:

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

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

d. No, revenue estimates have not been updated.

Source:

N/A

Comment:

No, revenue estimates have not been updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

N/A

Comment:

No, the Mid-Year Review does not present revenue estimates by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

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

Source:

N/A

Comment:

No, the mid-year review does not present individual sources of revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

d. No, estimates of government borrowing and debt have not been updated.

Source:

N/A

Comment:

No, estimates of government borrowing and debt have not been updated.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

Source:

N/A

Comment:

There is no published data on the ministry of finance and planning website that presents estimates of the difference between the enacted levels and actual outcome for the expenditures.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

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

Source:

N/A

Comment:

No, the Year-End Report does not present expenditure estimates by any expenditure classification because it has not been made publicly available on the ministry of finance and planning website.

Peer Reviewer

Opinion: Agree

Comments: The report was made available but after the cutoff date, see comments under YER1 onwards. It uses two of three classifications.

Government Reviewer

Opinion:

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:

None of the above

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Admin and Functional but after the cutoff date.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

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

Source:

N/A

Comment:

No year End report reflecting the expenditure estimates by program because it has not been made available.

Peer Reviewer

Opinion: Agree

Comments: See YER responses - substantive effort was made but it was uploaded too late to assess. Otherwise the answer would be a/b

Government Reviewer

Opinion:

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:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Source:

N/A

Comment:

No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Peer Reviewer

Opinion:

Comments: See YER responses - substantive effort was made but it was uploaded too late to assess.

Government Reviewer

Opinion:

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:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

N/A

Comment:

No, the Year-End Report does not present revenue estimates by category.

Peer Reviewer

Opinion: Agree

Comments: See YER responses - substantive effort was made but it was uploaded too late to assess.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

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

Source:

N/A

Comment:

There is no published data that presents individual sources of revenue in the Year End Report

Peer Reviewer

Opinion: Agree

Comments: See YER responses - substantive effort was made including in this area, but it was uploaded too late to assess.

Government Reviewer

Opinion:

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:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

N/A

Comment:

No published data is presented about the estimates of the differences between the original estimates of government borrowing and debt for the fiscal and the actual outcome for the year in the Year End Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

None of the above

Source:

N/A

Comment:

None of the above

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

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

Source:

N/A

Comment:

No, estimates in the Year End Report of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome of the year is presented.

Peer Reviewer
Opinion: Agree
Comments: This would be (d) in any case

Government Reviewer
Opinion:

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

N/A

Comment:

None of the above

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

N/A

Comment:

No published data is presented to estimate the differences between the original estimates of non financial data on inputs and the actual outcome in the Year End Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is

included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

N/A

Comment:

No published data on the Year End Report presents estimates of the differences between the original estimates of non financial data on results and the actual outcome.

Peer Reviewer

Opinion: Agree

Comments: this would be (d) in any case (whether the YER was prepared on time or not)

Government Reviewer

Opinion:

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

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

N/A

Comment:

No published data is presented on estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and actual outcome.

Peer Reviewer

Opinion: Agree

Comments: This would be (d) in any case (whether the YER was published on time or not).

Government Reviewer

Opinion:

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:

N/A

Comment:

No published data presents estimates in the Year End Report of the differences between the original estimates of extra-budgetary funds and the actual outcome.

Peer Reviewer

Opinion: Agree

Comments: This would be (d) in any case as the YER doesn't encompass Nilepet, oil-for-infrastructure and any other extrabudgetary innovations.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

N/A

Comment:

No financial statement is included as either part of the Year End Report nor is it released as a separate report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

c. The SAI has conducted one of the three types of audits, and made them available to the public.

Source:

<https://nac.gov.ss/wp-content/uploads/2023/03/RCF-Report-2022-Final-2.pdf>

<https://nac.gov.ss/wp-content/uploads/2021/06/nac-ag-Compliance-Audit-of-2-and-3-Percent-of-Net-Oil-Revenue-2011-2020.pdf>

Comment:

One of the three types of audits has been conducted, the compliance report and this has been made available to the public in both the ministry of finance and planning webpage as well as the national auditor's chambers.

The first report is the "Consolidated Compliance Audit Report of the Auditor General on the second tranche of the Rapid Credit Facility RCF Report – 2022 (Final) from the International Monetary Fund (IMF). Disbursed for Payment of Government Budget and Support (Salaries for the Eight Month) and Balance of Payment Financing from August 2020 to June 2021."

The second report is "on the Compliance Audit of the Accounts of 2% and 3% Share of Net Oil Revenue of the Oil Producing States and Communities at the Ministry of Finance and Planning, Bank of South Sudan, Unity State, Upper Nile State and Ruweng Administrative Area, 2011-2020."

Peer Reviewer

Opinion: Agree

Comments: Agree - an earlier RCF compliance audit was uploaded in September 2021 prior to the cutoff date <https://www.mofep-grss.org/wp-content/uploads/2021/09/Consolidated-RCF-report-Peer-advice-8th-September-2021.docx-Clean-1.pdf>

Government Reviewer

Opinion:

Researcher Response

But the question is not limited to the Annual Audit report but includes other types of audit such as compliance, financial or performance with the IMF-RCF compliance report that I have cited falling under compliance so I still stand with the position and in agreement with the Peer Reviewer that the compliance audit was undertaken before the cut off date.

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:

d. No expenditures have been audited.

Source:

<https://nac.gov.ss/wp-content/uploads/2023/03/RCF-Report-2022-Final-2.pdf>

<https://nac.gov.ss/wp-content/uploads/2021/06/nac-ag-Compliance-Audit-of-2-and-3-Percent-of-Net-Oil-Revenue-2011-2020.pdf>

Comment:

I can not ascertain the percentage but the task undertaken include;

<https://nac.gov.ss/wp-content/uploads/2023/03/RCF-Report-2022-Final-2.pdf>

Page 4 of the report indicates that "approved budget allocations to Central Government, Organized Forces, States and Administrative Areas" were expenditures audited as per the terms of IMF.

<https://nac.gov.ss/wp-content/uploads/2021/06/nac-ag-Compliance-Audit-of-2-and-3-Percent-of-Net-Oil-Revenue-2011-2020.pdf>

The expenditures audited include examining the accounts designated for 2% and 3% of net oil revenue of the petroleum producing states and communities held at the Bank of South Sudan from June 2014 to December 2020.

Peer Reviewer

Opinion: Agree

Comments: transfers to states and salaries for two months were audited before the cutoff date, uploaded September 2021 <https://www.mofep-grss.org/wp-content/uploads/2021/09/Consolidated-RCF-report-Peer-advice-8th-September-2021.docx-Clean-1.pdf>

Government Reviewer

Opinion:

IBP Comment

The Audited reports shared do not qualify to be regarded as a full audit report for a fiscal year. The response is changed to "D"

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:

d. No extra-budgetary funds have been audited.

Source:

N/A

Comment:

No extra-budgetary funds have been audited.

Peer Reviewer

Opinion: Agree

Comments: There has been an undertaking to get an external firm to audit Nilepet (see IMF 2022), but that seems not to be available online <https://www.elibrary.imf.org/view/journals/002/2022/266/article-A004-en.xml>

Government Reviewer

Opinion:

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

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

Source:

N/A

Comment:

The Annual audit report was not published so no the annual audit report does not include an executive summary. However, both the compliance audit reports do not include an executive summary.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

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

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

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

Source:

<https://nac.gov.ss/wp-content/uploads/2023/03/RCF-Report-2022-Final-2.pdf>

Comment:

<https://nac.gov.ss/wp-content/uploads/2023/03/RCF-Report-2022-Final-2.pdf>

Report is shared on page 20 of the RCF report ,IMF disbursements where the recommendations on what the executive through its designated ministry should do.

<https://nac.gov.ss/wp-content/uploads/2021/06/nac-ag-Compliance-Audit-of-2-and-3-Percent-of-Net-Oil-Revenue-2011-2020.pdf>

On page 9, recommendations are presented in the report.

On both instances, a report on actions undertaken is not shared by the executive, only the reports shared and recommendations presented therein are shared.

Peer Reviewer

Opinion: Agree

Comments: the latest IMF review notes little followup on the two RCF reports findings and asks for more. See page 3 of the report linked on <https://www.imf.org/en/Publications/CR/Issues/2023/03/09/Republic-of-South-Sudan-Third-Review-Under-the-Staff-Monitored-Program-Request-for-530783>

Government Reviewer

Opinion:

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

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

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

Source:

N/A

Comment:

Neither the SAI nor the legislature reports on the steps the executive has taken to address Audit Recommendation

Peer Reviewer

Opinion: Agree

Comments: See previous comment.

Government Reviewer

Opinion:

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:

d. No, there is no IFI.

Source:

N/A

Comment:

South Sudan does not have an Independent Fiscal Institution in the form of a parliamentary budget office or fiscal council,

Peer Reviewer

Opinion: Agree

Comments: There was supposed to be one but it isn't effective - FFAMC (Fiscal and Financial Allocation Monitoring Commission), which reviews the intergovernmental transfers.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

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

Source:

N/A

Comment:

South Sudan does not have an IFI institution and as such does not publish its own macroeconomic and fiscal forecasts.

Peer Reviewer

Opinion: Agree

Comments: agree.

Government Reviewer

Opinion:

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI, or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

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

Source:

N/A

Comment:

NO there is no IFI in South Sudan and therefore there is no IFI that publishes its own costing of new policy proposals

Peer Reviewer

Opinion: Agree

Comments: Agree.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

N/A

Comment:

No IFI

Peer Reviewer

Opinion: Agree
Comments: Agree.

Government Reviewer
Opinion:

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:

<https://www.theeastafrikan.co.ke/tea/business/south-sudan-cabinet-approves-amended-2-7-billion-budget-3840314>

Comment:

There is no indication online that shows a legislative committee did debate the budget policy rather what is shown and in the above link is that the council of ministers are the ones who approve the budget policy prior to the it being tabled in the legislature. However in my previous discussion back in 2018 with the member of the Development, Economy and Finance committee, they indicated that they were often consulted by the ministry before the draft is produced.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Comments: The article cited by the lead researcher, describes discussion among Cabinet members. There is some evidence that a committee approves recommendations after tabling previous budgets, see the OBS questionnaires, and from the following articles concerning this budget:

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. Response changed to "D"

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:

d. The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.

Source:

<http://www.mofep-grss.org/wp-content/uploads/2022/08/Budget-Speech-Latest-02-08-2022-1.pdf>

<https://jmecsouthsudan.org/index.php/reports/rjmec-quarterly-reports/214-rjmec-quarterly-report-on-the-status-of-implementation-of-the-r-arcss-from-1st-july-to-30th-september-2022/file>

Comment:

In the FY 2022/23 as per the minister's budget speech dated 18 July 2022, the budget proposal was tabled to parliament. The budget year starts 1 July however because of delays, it was tabled in July and budget was passed on 27 September of the same year. However the ongoing PFM reforms in the country are critical of the parliament sticking to the designated timeline in accordance with the law. This can be seen on page 9 footnote 7 of the status report of the implementation of the Revitalised peace agreement .

Peer Reviewer

Opinion: Agree

Comments: Better performance in subsequent year's budget cycle

Government Reviewer

Opinion:

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:

<https://radiotamazuj.org/en/news/article/south-sudan-parliament-passes-1-4-trillion-ssp-2022-2023-fiscal-year-budget>

Comment:

The budget was approved on 27th September 2022 as per the article above which is more than two months after the start of the budget year as per the constitution. This is contrary to what is stipulated in the transitional constitution 88(7) that states, that it should be approved within 45 days of tabling it in parliament. There have been challenges in regards to passing the budget on time in the past few years however, there are ongoing PFM reforms that seek to ensure that laws are adhered to.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

http://grss-mof.org/wp-content/uploads/2014/04/RSS_PFMAA-2011.pdf
<https://faolex.fao.org/docs/pdf/ssd127441.pdf>
<https://docs.pca-cpa.org/2016/02/South-Sudan-Peace-Agreement-September-2018.pdf>
<https://onecitizendaily.com/index.php/2022/06/23/justice-minister-receives-public-accountability-amendment-bill/>
<https://radiotamazuj.org/en/news/article/justice-ministry-tables-4-bills-in-parliament>

Comment:

The legislature has authority in law to amend the executive's budget proposal with some limitation. In the Public Financial Management and Accountability 2011 act, page 11 clause 17(3) it states, "The Assembly shall deliberate, and may amend, reject or adopt the Budget chapter by chapter, including schedules, and it shall thereafter pass the Appropriation Bill in its totality."

In the Transitional constitution of Republic of South Sudan 2011 page 29 clause 88(3) it states, "The National Legislative Assembly shall discuss, and may amend, reject or adopt the general budget bill chapter by chapter including schedules, and it shall thereafter pass the appropriation bill in its totality."

In that regard the legislature does have the authority in law to make amendments to the Executive Budget Proposal. Even when the follow clause 17(4) in the PFMAA act does limit its mandate. It should also be noted that as part of the Revitalised peace agreement (R-ARCSS) between the warring factions in South Sudan, the agreement on page in chapter IV 4.7.1 lists one of the acts to be reformed as the Public Financial Management and Accountability Act (2011). The reforms concern as mentioned by the chairperson of the National Constitutional Amendment Committee (NCAC) a body tasked with making these amendments made the following remarks;"Speaking during the handover of the amendment draft Bill, the Chairperson of NCAC Gichira Kibara said the Bill promotes prudent, transitional and accountable management of national wealth and resources.

"The rule of Law and Constitutional, and democratic governance in the Republic of South Sudan, during and after the Transitional Period as stipulated under the Agreement," he said.

"The Bill address the process of general budget preparation, enhanced the role of the accounting officers in the spending agencies, budget and appropriations, requisition and expenditure," he outlined the key aspects of the amended Bill.

He further said that the Bill provides condition of borrowing by the National and State government, including the requirements for approval by the assembly; lending and on-lending, accountability, preparation and examination of accounts as well as procedure governing transfers to the State Government.

"The bill also obligates the Auditor General to Audit the Petroleum sector and review the transfers of the two percent (2%) and three percent (3%) of oil proceeds made to oil producing States," he stated."

The bill was tabled in parliament last May by the minister of Justice and constitutional affairs and was handed over to the specialised committee for further scrutiny .

Peer Reviewer

Opinion: Agree

Comments: Rated b in previous 2021OBS also. Note from 2021 OBS questionnaire: "There is a key limitation on the legislature's legal amendment authority under 17(4) as follows: "In the event that the Assembly makes amendments to the Budget which increase the budgetary allocation to certain expenditure items, these amendments shall be financed by equivalent cuts in other expenditure items as identified by the Assembly, enabling it to pass the Appropriation Bill in its totality, as presented to it by the Minister on behalf of the President"

Government Reviewer

Opinion:

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

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

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

Source:

<https://www.reuters.com/article/uk-southsudan-budget-idUKKCN1TL0R5>

Comment:

There is no detail that shows amendments were made to the executive budget proposal. It has always been the case that the media covers proceedings and does report on such matters as was the case in the budget proceeding recently in FY 2019/2020 over salary arrears.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: see <https://mofp.gov.ss/laws/AppropriateAct2022-2023.pdf> page 17 and compare with the draft budget <https://mofp.gov.ss/doc/Draft-Budget-Book-FY-2022-2023-v2-2.pdf> page 17 NLA have in the past awarded themselves an increased budget during the appropriation process, and that is the case again this year - from around SSP 51.7 billion to around SSP60.7 billion.

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the reviewer, and this is revised from "C" to "A"

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:

Yes but such proceedings are not publicly displayed nor is a report published except that is for internal use.

Comment:

Specialised budget committee does examine the executive budget proposal but it does not publish a report with findings and recommendations. In the past in my engagement with the chairperson of the committee, he did mention that they examine it. This is also the case for other bills that is sent to the respective specialised committees to examine and provide feedback.

Peer Reviewer

Opinion: Agree

Comments: To my knowledge this is consistent with previous practice. Q112 OBS 2021 concurs - it was (c).

Government Reviewer

Opinion:

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:

Our past engagements with the parliamentary committees of education, health and gender is an indication that the various sector committees examine the executive's budget proposal but do not publish the report rather its used for internal purpose.

Comment:

There is no public information that details internal deliberations of the parliamentary committees within the parliament, however the practice is that each specialised committees deliberates on its sectoral budget plans and estimates tabled in the parliament.

Peer Reviewer

Opinion: Agree

Comments: I have no recent information that supports this, but can confirm previously that sectoral examination did take place. I can't find any public reports or recent news articles connecting sectoral committees with the budget. So, (c). 2021 OBS same answer. A 2019 UNICEF pamphlet makes reference to supporting sector-specific budget discussions with civil society - these might have involved parliamentary committees or members. <https://www.unicef.org/southsudan/media/2511/file/UNICEF-South-Sudan-Public-Finance-Briefing-Note-Dec-2019.pdf>

Government Reviewer

Opinion:

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:

d. No, a committee did not examine in-year implementation.

Source:

<https://mofp.gov.ss/doc/SpeechoftheMinisterontheQuarterlyreporttotheParliamentRVSD.pdf>

Comment:

Whilst we cannot confirm to specific committees of the legislature examining in year implementation of the enacted budget due to the dearth of public information in budget proceedings, the above speech by the minister of finance and planning for FY 2022/23 quarter 1 and narrative demonstrates that this does happen.

Peer Reviewer

Opinion: Agree

Comments: I think this is a reasonable inference, but I couldn't find media or other coverage of this being presented to parliament.

Government Reviewer

Opinion:

IBP Comment

Since there is no evidence to confirm the response provided and In-Year report not published, response is changed to "D"

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:

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Source:

<https://www.eyeradio.org/cabinet-asks-finance-minister-to-prepare-salary-increment-budget/>

Comment:

Chapter IV section 18 (3) & (4) stipulates, "Whenever new circumstances occur, or a matter of public concern proves not to have been satisfactorily addressed by the general budget, the President may during the financial year cause to be submitted to the Assembly a financial Bill, a Supplementary Appropriation Bill, or an allocation from the reserve funds, to which the same provisions set out in respect of passing the general Budget and Appropriation Bill shall apply. The Minister shall prepare all such submissions on behalf of the President.

(4) All requests for supplementary appropriation submitted by the Minister on behalf of the President to the Assembly shall clearly detail the source of financing. Sources may include a reduction in other appropriated budget items, an allocation from reserve funds where extant or new revenue raising measures detailed through a financial Bill."

The article above highlights the two clauses cited above that allows for the president to give direction to the minister to prepare a financial bill in a matter of public concern which in this case is the salary. Clause 4 also cites that the minister of finance and planning can perform this function on behalf of the president and shall detail the source of financing which the article mentions that the source of funding has been identified as mentioned by the minister of information in the article though no additional details are provided. The article does mention too that it will be tabled to parliament for further deliberation.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Comments: In reality the government has in the past spent from one administrative entity to cover the activities or mandates of another. See <https://www.globalwitness.org/en/campaigns/south-sudan/capture-on-the-nile/#chapter-1/section-1> on using Nilepet funds for other needs. The source for this claim is a 2016 article from a reputable news source (paywalled) - <https://www.africaintelligence.com/eastern-africa-and-the-horn/2016/07/01/nilepet-state-secret-fund-has-run-out-of-money,108172992-art> The 2021 PFM reform note presented to the CoM included shifting the loans committee from the presidency to MoFEP. The latest IMF third review on page 16 notes a similar initiative for the "oil-for-infrastructure" project (from the presidency to Roads and Bridges) is promised but not implemented. I would infer that having the budget and the new financing in separate ministries could lead to a risk of unauthorised spending particularly given the context and past behaviours. <https://www.imf.org/en/Publications/CR/Issues/2023/03/09/Republic-of-South-Sudan-Third-Review-Under-the-Staff-Monitored-Program-Request-for-530783> See also plentiful arrears, for instance referenced in the 2022 Art IV <https://www.imf.org/en/Publications/CR/Issues/2022/08/03/Republic-of-South-Sudan-2022-Article-IV-Consultation-And-Second-Review-Under-The-Staff-521692>

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. Response changed to "C" from "A".

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:

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

Source:

https://docs.southsudanngoforum.org/sites/default/files/2017-11/RSS_PFMAA-2011_0.pdf

<https://faolex.fao.org/docs/pdf/ssd127441.pdf>

<https://s3.amazonaws.com/rji-documents/a4a944fdda61579c369169c0fbf5eb33bb9bc723.pdf>

<https://radiotamazuj.org/en/news/article/south-sudan-parliament-passes-1-4-trillion-ssp-2022-2023-fiscal-year-budget>

Comment:

The executive is required by Law or regulation to obtain approval from the legislature prior to spending excess revenues as cited in the PFMAA chapter IV, section 8 (2), " Surplus funds over revenue estimates and funds out of the legal reserve shall not also be spent save by a Supplementary Appropriation Bill."

Any excess of revenue by law chapter V clause 178 1-4 and the petroleum act 2013 that is under review at the moment chapter IV clauses 13 & 14 points out the need for the formation of the oil stabilisation revenue account (ORSA) and future fund where stipulated percentage of the revenue will be saved to cater for any eventualities in the oil market as well as any gap in the budget and for future savings.

However whilst it is stipulated in law, the economy has been struggling of late and most times has passed budget in deficit as seen in the case of FY 2022/23 when 1.4 trillion SSP budget was passed with a deficit of 506 billion SSP.

Peer Reviewer

Opinion: Agree

Comments: Agree

Government Reviewer

Opinion:

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:

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

Source:

http://grss-mof.org/wp-content/uploads/2014/04/RSS_PFMAA-2011.pdf

<https://radiotamazuj.org/en/news/article/south-sudan-parliament-passes-1-4-trillion-ssp-2022-2023-fiscal-year-budget>

Comment:

The executive is required by law to obtain approval from legislature prior to reducing spending below enacted level as stipulated in chapter IV section (18) 1 of the PFMAA that requires, "After passing of the Appropriation Bill, no funds shall be transferred from one chapter to another during the financial year, nor shall any money be spent on an item that is not provided for in the budget, without the approval of the Assembly through a Supplementary Appropriation Bill."

This clause applies in all instances that have not been included in the budget and therefore requires parliament approval. However what the practice shows is that the executive via the council of ministers approves and then gives a go ahead on behalf of the president to table it in parliament. However this is rarely the practise that the revenue is reduced less than what has been passed in the enacted budget -most times the budgets are passed on deficit as shown in the article above.

Peer Reviewer

Opinion: Agree

Comments: Agree

Government Reviewer

Opinion:

IBP Comment

Section 18 (3) & (4) speaks to the question, and in consistency with previous OBS and cross-country assessments, the response is changed to "C".

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:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

N/A

Comment:

No a committee did not examine the audit report on the annual budget.

Peer Reviewer

Opinion: Agree

Comments: There is no AR, see comments on AR1-2.

Government Reviewer

Opinion:

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:

<https://mofp.gov.ss/laws/AuditChamberAct2011.pdf>

<https://cityreviewss.com/eac-must-brace-for-first-ever-performance-audit-amb-steven-wondu>

<https://radiotamazuj.org/en/news/article/justice-ministry-receives-national-audit-act-amendment-bill>

Comment:

The South Sudan Audit Chamber Act 2011, Chapter III section 8 (2) page 9 stipulates that the president shall appoint the head of SAI (NAC) and an approval from 2/3 majority vote from members of parliament is required to be approved for this position. This clause also adds that the auditor general can be reappointed in this same manner for the same position for another five years.

The auditor general as per the institution's webpage was appointed by president in 2010 and confirmed by the parliament on 7th February 2010 and

his term has been renewed since then. However the two terms that the Auditor General is allowed to serve has expired and the new Audit Act bill that has already been handed over to the ministry of justice and constitutional affairs and it is this bill when passed will provide for the appointment of the Auditor General among other amendments.

Additional oversight is seen too at the regional level which saw last year on 12th July where Ambassador Steven Wundu was also appointed as the chairperson of the Audit Commission of the East African Commission for one year rotational position and this platform brings together six other Auditors-General from the partner states.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Comments: New Audit Bill or amendments apparently passed cabinet but no other proof or final published Act could be found. The presidentially appointed Auditor General mentioned is still in place (or at least there's no news about a replacement and the NAC website says he's still in post). <https://nac.gov.ss/auditor-general-profile/> November 2022 article. <https://cityreviewss.com/cabinet-approves-bill-to-restructure-national-audit-chamber/>

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the researcher. Response is maintained

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:

<https://mofp.gov.ss/laws/AuditChamberAct2011.pdf>

Comment:

Yes the branch of the government other than the executive that included both the judiciary and legislature must give final consent before the Auditor General is removed. The South Sudan Audit Chamber Act (2011) Chapter III section 17 pages 15 & 16, stipulates four conditions that should be observed for the removal or otherwise of the auditor general and this includes the following;

- a) The Auditor General can choose to resign from his position on condition that he submits a written resignation to the president and gives a three months notice in advance of the day of resignation.
- b) The Auditor General can also be removed by the president seconded by 2/3 majority of the parliament on grounds of ineligibility of appointment; performance either due to his physical or mental infirmity; gross misconduct; incompetence and inefficiency; conviction of an offence involving fraud, dishonesty or an immoral act or abuse of office
- c) The president can appoint a tribunal where it is deemed necessary within one month to inquire into complaints against the Auditor General before it is referred to the parliament. The tribunal will constitute of the justice of the supreme court of the judiciary of South Sudan; chairperson of the public service commission; chairperson of the audit standards council; counsel general of the ministry of legal affairs and constitutional development and two eminent persons from civil society organisations with similar and relevant objectives and programmes.

d) Once the matter of removing the Auditor General is referred to the tribunal, the president on the recommendation of the tribunal shall either suspend or waive the immunity of the Auditor General. In the event that the tribunal advises the president that the Auditor General shall not be removed, grounds of suspension will cease immediately. The tribunal has three months from the date of appointment of the auditor general by the president to resolve the matter of removal from office.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

<https://jmecsouthsudan.org/index.php/reports/rjmec-quarterly-reports/218-rjmec-quarterly-report-on-the-status-of-implementation-of-the-r-arcss-from-1st-october-to-31st-december-2022/file>

<https://mofp.gov.ss/laws/AuditChamberAct2011.pdf>

Comment:

According to the South Sudan Audit Chamber Act 2011 Chapter IX section 37(2, 3 & 4) page 28, stipulates that ;

- a) The chamber shall have an independent budget to be submitted each financial year by the Auditor General to the President and allocated in government budget.
- b) The President shall, after consultations with the Ministers responsible for Finance and Economic Planning and Labour and Public Service cause the budget referred thereunder the provisions of subsection (2) above to be laid before the Assembly.
- c) The Chamber appropriated budget funds may be transferred to its bank accounts at least in four instalments during the currency of the financial year.

Whilst this is stipulated in the Audit Chamber Act (2011), the practise is different because of the budget constraints the institution faces and part of the reforms of this act as reported in the the Reconstituted Joint Monitoring and Evaluation Commission (RJMEC) report on pages 8 and 9 link shared above highlights the fact that the laws seek to address the issue of guaranteeing the National Auditor General Chamber's independence and budget considerations to enable it to carry out its functions without political interference.

Peer Reviewer

Opinion: Agree

Comments: Agree. Consistent with previous responses, the legislature could move to adequately fund this, if they were to prioritise it.

Government Reviewer

Opinion:

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:

b. The SAI has significant discretion, but faces some limitations.

Source:

<https://mofp.gov.ss/laws/AuditChamberAct2011.pdf>

<https://jmecsouthsudan.org/index.php/reports/rjmec-quarterly-reports/218-rjmec-quarterly-report-on-the-status-of-implementation-of-the-r-arcss-from-1st-october-to-31st-december-2022/file> page 8 on Chapter 4: Resource Economic and Financial Management

<https://radiotamazuj.org/en/news/article/justice-ministry-receives-national-audit-act-amendment-bill>

<https://www.idi.no/elibrary/bilateral-programmes/1541-mid-term-review-of-support-to-sai-south-sudan/file> (page 10)

<https://openknowledge.worldbank.org/server/api/core/bitstreams/b6d4abc9-9a1f-5dd8-8204-110fbf76ae26/content> (page 73)

<https://cityreviewss.com/constitution-amendment-process-on-track-as-team-hand-over-audit-report/>

https://enoughproject.org/files/report_AHopeFromWithin_Adeba_Enough_July2016.pdf (page 13)

Comment:

As per the Audit Chamber Act (2011) chapter II section 7.1(a) page 6, allows for the National Auditor General Chamber's to undertake any audit but as has been cited in previous sections, it is limited by financial and administrative constraints to enable it conduct any of the audits as required. The mid term review support to South Sudan page 10 points to these challenges that NAC faces and the fact that the government contributes mainly to the budget that meets its costs towards wages and operation, it suffers from delay and sometimes no payment for their staff wages. This not only demoralises the staff because of not being paid their wages, leads to high staff turn over but also hinders their activities- they cannot move from one point to another to conduct their work because of the lack of funds. Administratively, the NAC is limited in its part to exercise its functions adequately because even if its powers are included in the constitution it cannot compel government ministries to submit their final accounts on time.

The Audit Act Bill (2011) that has been amended by the National Constitutional Amendment Committee (NCAC) and was handed over to the ministry of justice and constitutional affairs that is tasked to review and then submit to the legislature. These amendments as cited in the Radio Tamuzaj article include but not limited to, "The Bill also provides for the establishment and governance of the National Audit Chamber, the appointment of the Auditor General, the Deputy Auditors General, Auditors, corporate staff, establishment of the National Audit Advisory Committee and the functions and powers of the chamber, procedures for auditing and reporting on accounts of the government ministries, institutions, agencies, departments and corporations that receive and spend public funds."

Peer Reviewer

Opinion: Agree

Comments: There is no sign of a new Audit Act or amendment - it was okayed by Cabinet according to a news article, but no report of it having passed and received a presidential signature. See previous comments.

Government Reviewer

Opinion:

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

Source:

<https://mofp.gov.ss/laws/AuditChamberAct2011.pdf>

<https://www.idi.no/bilateral-support/south-sudan/south-sudan-2017-2020>

https://enoughproject.org/files/report_AHopeFromWithin_Adeba_Enough_July2016.pdf

<https://openknowledge.worldbank.org/server/api/core/bitstreams/b6d4abc9-9a1f-5dd8-8204-110bf76ae26/content>

<https://www.idi.no/elibrary/bilateral-programmes/1541-mid-term-review-of-support-to-sai-south-sudan/file>

Comment:

Chapter V section 27 page 21 of the Audit Chamber Act (2011) does make provision for the appointment of external auditors that includes; the auditor General is allowed to assign a qualified external auditor that will conduct the audit of the institution but not extend to submitting audit report to the president or assembly; the fees of the external auditor is at the discretion of the auditor general, will be determined by him/her and lastly, the subjects to be audited are not allowed to procure services of the external auditor except with the approval of the auditor general.

Besides this, other audits is done by external firms that have bilateral engagements with the SAI such as donors like the Norwegian Embassy (Ministry of Foreign Affairs) that supported NAC Peer-support project 2017-2020. Details of such audits are available online as shared in link above.

Peer Reviewer

Opinion: Agree

Comments: IDI report dated 2022

Government Reviewer

Opinion:

Researcher Response

Page 8 year 2022 of Mid-term Review of Support to SAI, South Sudan: NAC Strategic Change Project 2020-2025 does provide further detail of the mandate of INTOSAI Development Initiative (IDI) in reviewing National Auditor Chambers of South Sudan progress and way forward which I reckon should be substantive evidence. I agree too with the PR's remarks in as far as this document provides further evidence to the oversight role independently played by an independent agency.

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:

d. Never.

Source:

<https://nac.gov.ss/compliance-reports/>

<https://www.idi.no/elibrary/bilateral-programmes/1103-south-sudan-nac-peer-support-project-final-report-2017-2020/file>

<https://www.facebook.com/radiomiraya/photos/a.382349881789963/4423736434317934/?type=3>

Comment:

There is no public information in the National Auditor Chamber's or Ministry of Finance and planning web pages in addition to the media pages that reports whether the head or a senior member of the supreme audit institution has taken part and testified in hearings of a committee of the legislature. Compliance reports have been audited during this period and shared in the respective web pages. This is in part due to the fact that the transitional assembly was only constituted last year as per the revitalised peace agreement. Secondly, as per the end of project evaluation report on page 9, one of the reasons presented that the national auditor chamber's could not submit financial audit report to the president and parliament was because there was no audited financial statement that had been provided by the ministry of finance and planning since 2011 and in the recommendation as part of the audit conducted of IFMIS system and the non oil revenue audit, it did indicate this as a hindrance in its ability to make the presentations to parliament and legislature. This points to as earlier alluded in prior questions to lack of administrative autonomy where it cannot compel government ministries to submit financial statements on time to enable it to perform its duties too within the designated time.

Peer Reviewer

Opinion: Agree

Comments: I have little to add to this response other than to suggest that (e) with comment 'don't know' might be a better answer.

Government Reviewer

Opinion:

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:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

https://mofp.gov.ss/doc/PFMRS_Concept_Note_v9-2.pdf

https://mofp.gov.ss/doc/LMP-%20PFMISProject_17042023.pdf

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

The ministry of finance and planning invites specific individual's representative of clusters, sectoral working groups comprising of development partners, line ministries, civil society, academia etc. during the budget formulation phase. There are also ongoing PFM reforms that are pushing for the inclusion of public throughout the budget cycle though this is still at its nascent stage as illustrated in links to the two documents on concept note on the implementation of the PFM reforms on role of PFM -OC section 4.4 page 7 and labour management procedures document of the South Sudan Public Financial Management and Institutional strengthening project above on pages 8 component 3; 3.2.

However the Revised National Development plan, that captures the government priorities which priorities are used in the budget formulation phase on page 20 and 21 section 1.2 and 1.2.1 highlights the national consultation process and the different groups involved in the process that include; NDS steering committee, NDS secretariat and sector working groups and their involvement in the process.

Peer Reviewer

Opinion: Agree

Comments: As of the cutoff date and as of June 2023, efforts supported by the Bank project had not engaged the public (ISR 3)

<https://documents1.worldbank.org/curated/en/099062323060032591/pdf/P176761010b38a05c093410bff7b3733462.pdf> UNICEF's previous effort seemed to have ceased for the budget cycle we're examining. Would be tempted to score (d) based on actual behaviour during the cycle mainly examined. Irregular, and without donor-funded activities, the government doesn't exercise itself in this regard.

Government Reviewer

Opinion:

IBP Comment

Based on the researcher's personal experience with the budget formulation, the response "C" is maintained. IBP notes that the government could make an improvement in terms of publishing a public call for a consultation.

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:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

The Revised National Development strategy conducted national consultations as it sought to get the views of the citizens and different stakeholders in the governance process of which budget is part of and the priorities in use is a product of this process. In regards to the targeted inclusion of vulnerable and underrepresented parts of the population in the formulation of the annual budget considering that this budget FY 2022/23 twin focus was peace in tandem with development on page 12 and 15 (service cluster goal) in the document, the increment in support made on the social sector for human capital development and protecting the vulnerable population was emphasized and the areas of focus include; "(1) Developing a comprehensive plan for human capital formation which entails undertaking a national capacity assessment, provision of adequate equipment and infrastructure, and investment in teacher education and training curricula; (2). Provide affordable health care by establishing health provision hierarchy from primary health to critical care, investing in infrastructure and developing the health workforce. (3). Expand on the provision of social safety nets to cover non-contributing to contributing options, ensuring a shift from providing temporary relief to a more sustainable response to vulnerabilities. (4).Strengthen human and institutional capacity for efficient and effective social services."

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The requirements for an "a" response are not met.

Comments: the NDS is not annual and is not the annual budget. The quote details increased allocation and not involvement of vulnerable and underrepresented parties in budget formulation.

Government Reviewer

Opinion:

Researcher Response

changed to B

IBP Comment

IBP notes the reviewer's comment and agrees there is no sufficient evidence to support an "A". This is revised to "B".

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:

d. The requirements for a "c" response or above are not met.

Source:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

The services cluster goals on page 15 whilst targeting the vulnerable population represents as mentioned in the document the majority of citizen's aspirations and this mainly focuses on the social spending policies that include; "(1) Develop a comprehensive plan for human capital formation which entails undertaking a national capacity assessment, provision of adequate equipment and infrastructure, and investment in teacher education and training curricula (2). Provide affordable health care by establishing health provision hierarchy from primary health to critical care, investing in infrastructure and developing the health workforce. (3). Expand on the provision of social safety nets to cover non-contributing to contributing options, ensuring a shift from providing temporary relief to a more sustainable response to vulnerabilities. (4). Strengthen human and institutional capacity for efficient and effective social services."

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: The evidence given relates to the content of the PBS rather than who was engaged. I am not able to find evidence of engagement of citizens in this assessed cycle. UNICEF has supported engagement in previous cycles on topics 3 and 6.

Government Reviewer

Opinion:

Researcher Response

Changed to D

IBP Comment

IBP acknowledges the submission from the reviewers. A further check couldn't provide results on the topics the government engaged the public on. IBP and the researcher agreed this is a "D" response.

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:

https://mofp.gov.ss/doc/PFMRs_Concept_Note_v9-2.pdf

Comment:

There is no participation mechanism provided by the government through which the public can provide input in the implementation process. However, what is available are regular talk shows provided by the PFM reform committees updating the public on the progress of the reforms. This was mentioned by a member closely linked with this process.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

No information available

Comment:

No published information regarding the executive receiving input from vulnerable and under represented parts of the population on the implementation of the Annual Budget.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

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:

N/A

Comment:

There is no engagement of the executive with the public/citizens during implementation of annual budget.

Peer Reviewer

Opinion: Agree

Comments: Except for the minister's speech to legislature which doesn't count for this question anyway, little outward-facing activity is reported.

Government Reviewer

Opinion:

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

- 1. Purpose**
- 2. Scope**
- 3. Constraints**
- 4. Intended outcomes**
- 5. Process and timeline**

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not

cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf

Comment:

In as far as the engagement is involved in the budget implementation, there is no information of such an activity taking place. However during the budget formulation phase during the national consultations of the Revised NDS page 20, purpose of consultations were clearly stated to the participants that included women, farmers, youth, traditional and faith based groups, traders, teachers, and civil society organisations, among many others.

Peer Reviewer

Opinion: Agree

Comments: Agree. Little information on the extent of this effort but if the NDS is accurate, this would be sufficient for c

Government Reviewer

Opinion:

Researcher Response

There is also additional information to the effect that information is provided seen by the timely participation of the various actors in the public hearing of draft budget FY 2023/24. As per the submission by the South Sudan Doctor's union on the health sector budget allocation on page 1 of the document they cited it was in response to a call that was made by the committee on finance and economic planning of the national legislative assembly. See link below;

[http://www.southsudanmedicaljournal.com/assets/files/misc/SSDU%20Submission%20on%20Health%20Budget_21July2023%20\(1\).pdf](http://www.southsudanmedicaljournal.com/assets/files/misc/SSDU%20Submission%20on%20Health%20Budget_21July2023%20(1).pdf)

IBP Comment

IBP notes the reviewer's comment, but based on the evidence submitted and further check, there is no sufficient or clear evidence that comprehensive information was provided prior to engagement with the public. IBP revises this from "C" to "D".

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

N/A

https://nbs.gov.ss/wp-content/uploads/2022/06/South-Sudan-NDS_Print-14-June-2022.pdf (page 20)

Comment:

No such information is published providing the public with feedback on how citizens' inputs have been used in the formulation of the annual budget. The only evidence of that is the R-NDS of which input from various stakeholders is mentioned and how their views are included in coming up with the priorities of the NDS.

Peer Reviewer

Opinion: Agree

Comments: Very unlikely that a transcript or similar is shared. None found.

Government Reviewer

Opinion:

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:

N/A

Comment:

There was no mechanism provided by the government in the implementation phase for the public and as such no feedback provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

N/A

Comment:

There is no documented communication that we can make reference to in regards to whether the executive incorporates participation into its timetable for formulating the Executive Budget proposal and the timetable that is available to the public. In my earlier discussion with an official from the ministry of finance and planning, he mentioned that radio announcement was made to inform the public about the budget formulation process and only if you were part of sectoral working group or in this case the other clusters that you would get informed via email. However, no clear

guidelines on how participation is incorporated in this process to the public.

Peer Reviewer

Opinion: Agree

Comments: Given the timeliness of the 2022/23 and prior process this is particularly unlikely. the more timely process evidenced in 2023 could be a basis for future improvement.

Government Reviewer

Opinion:

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:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

No, the line ministries are guided by the ministry of finance and planning guidelines in as far as participation of different stakeholders is involved in the budget formulation phase. In the implementation phase, it is a prerogative of different line ministries to engage with the public -there is however no detail provided of this participation mechanism by any ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*

- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *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:

Organisational experience. In the 2018 engagement, our organisation organised a number of public to attend the presentation of the budget executive proposal to the parliament.

Comment:

The public are allowed to attend public hearings on the budget however specific individuals or groups are allowed to provide input

<https://radiotamazuj.org/en/news/article/budget-hearing-concludes-with-comments-on-cost-of-living-health>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: I would be tempted to score this (d) as I'm not aware that the final clause has been received. Also, I don't believe attendance at a presentation is the same as input. If it's possible please provide a link to the conduct of business regulations - I couldn't find an online copy. I have emailed TNLA using the address provided on the IPU website. It might show that "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."

Government Reviewer

Opinion:

IBP Comment

IBP acknowledges the reviewer's comment. Based on further check and discussion with the researcher, IBP notes that the Parliament held a budget hearing for the FY 20223-24 budget and the response "C" is revised to "B". <https://radiotamazuj.org/en/news/article/budget-hearing-concludes-with-comments-on-cost-of-living-health>
[http://www.southsudanmedicaljournal.com/assets/files/misc/SSDU%20Submission%20on%20Health%20Budget_21July2023%20\(1\).pdf](http://www.southsudanmedicaljournal.com/assets/files/misc/SSDU%20Submission%20on%20Health%20Budget_21July2023%20(1).pdf)

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:

Organisational experiences no public information available.

Comment:

The legislature does not cap the engagement of the public's engagement with them. In our own experiences from past engagements on August 6 and 7 2018 that we had with the specialised committee members and directors from line ministries of Health and Education respectively during the pre-approval stage we engaged in all the six topics.

Peer Reviewer

Opinion: Agree

Comments: I would note that experience in 2018 might differ depending on the political climate and donor financing on offer for this sort of activity.

Government Reviewer

Opinion:

Researcher Response

Yes and these three articles can attest to the fact that different actors respond to their areas of focus and in multiple topics. See links below one from the South Sudan Doctor's Union that focuses on health sector allocations for FY 2023/2024 where as other notable contributions are made by civil society CEPO-Community Empowerment for Progress Organisation that points to the 'need for increment in the wages and salaries of the army and civil servant' and the chairperson union of person's with disabilities calls for an all inclusive budget that incorporates the need of the disabled in the country. [http://www.southsudanmedicaljournal.com/assets/files/misc/SSDU%20Submission%20on%20Health%20Budget_21July2023%20\(1\).pdf](http://www.southsudanmedicaljournal.com/assets/files/misc/SSDU%20Submission%20on%20Health%20Budget_21July2023%20(1).pdf) <https://radiotamazuj.org/en/news/article/budget-hearing-concludes-with-comments-on-cost-of-living-health> <https://www.eyeradio.org/public-hearing-criticises-leaders-centered-budget/>

IBP Comment

Based on the evidence, IBP agrees that conversations around some of the topics were carried out but on public services, social spending, revenue, policies an administration which makes this a "B". IBP revises the response from "A" to "B"
[http://www.southsudanmedicaljournal.com/assets/files/misc/SSDU%20Submission%20on%20Health%20Budget_21July2023%20\(1\).pdf](http://www.southsudanmedicaljournal.com/assets/files/misc/SSDU%20Submission%20on%20Health%20Budget_21July2023%20(1).pdf)
<https://radiotamazuj.org/en/news/article/budget-hearing-concludes-with-comments-on-cost-of-living-health> <https://www.eyeradio.org/public-hearing-criticises-leaders-centered-budget/>

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:

d. The requirements for a "c" response or above are not met.

Source:

N/A

Comment:

No. The Legislature does not provide feedback to the public on how their input has been used during legislative deliberations on the Annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

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:

N/A

Comment:

Public hearings on the audit report are a rarity in South Sudan and as such there is no testimony from the public that is provided during such hearings.

Peer Reviewer

Opinion: Agree

Comments: The last audit report was produced over a decade ago.

Government Reviewer

Opinion:

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:

b. The requirements for an "a" response are not met.

Source:

N/A

Comment:

No. The Supreme Audit Institution does not maintain any formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program. The choice of which compliance audits to be conducted is usually called for by donors and this is so because it is part of its condition that requires auditing of the process to take place once project is finalised.

Peer Reviewer

Opinion: Agree

Comments: Agree.

Government Reviewer

Opinion:

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 public does not provide any input in the SAI program nor does the SAI provide any feedback to the public in this process since such a mechanism is nonexistent.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

<https://mofp.gov.ss/laws/AuditChamberAct2011.pdf>

Comment:

There is no published data regarding any formal mechanism through which public can contribute to audit investigations however it should be noted that with the approval of a prosecutor general the auditor General can summon anyone to appear for purpose of investigation (South Sudan Audit chamber, 2011(section 14 page 14).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: