

# Open Budget Survey 2017

## Questionnaire

**Japan**

January 2018

**COUNTRY QUESTIONNAIRE: JAPAN**

**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:** FY2017

**Sources:** Article 11 of Public Finance Law explains that fiscal year starts on 1st April and ends on 31st March.

<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>)

**Comments:** Researcher: FY2017 budget process has been already begun.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** a. (100)

**Sources:** 26 July 2016 1) Budget overview of FY2017 [http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yo...](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yo...)

([http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yosannozentai.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yosannozentai.pdf)) (JP) This was formed as a basic policy reflecting budget request by executive bodies and budgeting based on Basic Policy on Economic and Fiscal Management and Reform 2016, Economic and Fiscal Projection for Medium to Long term Analysis and others. Ministry of Finance draft "ceiling" to follow it. 2 August 2016 2) Guidelines for FY2017 budget requests (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...)

([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf)) (JP)

**Comments:** Researcher: All of them made available public on July 2016. EBP will be submitted to the Diet on January 2017. I noted that these are including a part of PBS's elements but not entirely. I also noted that these documents are only for general account, do not include special account, and independent administrative institutions' and special public corporations' budget. In Japan, general account is always calculated scheduling to add supplementary budget which does not publish PBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 26 July 2016 1) Budget overview of FY2017 [http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yo...](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yo...)

([http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yosannozentai.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yosannozentai.pdf)) (JP) 2 August 2016 2) Guidelines for FY2017 budget requests (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...)

([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf)) (JP)

**Sources:** Council on Economic and Fiscal Policy (JP) <http://www5.cao.go.jp/keizai-shimon/index.html> (<http://www5.cao.go.jp/keizai-shimon/index.html>) Council on Economic and Fiscal Policy (EN) [http://www5.cao.go.jp/keizai-shimon/english/2016\\_agenda.html](http://www5.cao.go.jp/keizai-shimon/english/2016_agenda.html) ([http://www5.cao.go.jp/keizai-shimon/english/2016\\_agenda.html](http://www5.cao.go.jp/keizai-shimon/english/2016_agenda.html))

**Comments:** Researcher: A meeting materials of the Council on Economic and Fiscal Policy generally made available to public at the same date of holding meeting. Attachment proves about it.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** The Council on Economic and Fiscal Policy reviews and consults PBS documents before the Cabinet approved. The Cabinet approves the documents right after the council approved. Meeting materials of the Council on Economic and Fiscal Policy generally made available to public at the same date of holding meeting except Guidelines for FY2017 budget requests (ceiling). Attachment proves about it. Guidelines for FY2017 budget requests (ceiling) was approved by the Cabinet 2 August 2016 but the meeting of the council was held on 26 July 2016.

**Sources:** Council on Economic and Fiscal Policy (JP) <http://www5.cao.go.jp/keizai-shimon/index.html> (<http://www5.cao.go.jp/keizai-shimon/index.html>) Council on Economic and Fiscal Policy (EN) [http://www5.cao.go.jp/keizai-shimon/english/2016\\_agenda.html](http://www5.cao.go.jp/keizai-shimon/english/2016_agenda.html) ([http://www5.cao.go.jp/keizai-shimon/english/2016\\_agenda.html](http://www5.cao.go.jp/keizai-shimon/english/2016_agenda.html)) The Cabinet meeting items on 2 August 2016 (JP) <http://www.kantei.go.jp/jp/kakugi/2016/kakugi-2016080202.htm>... (<http://www.kantei.go.jp/jp/kakugi/2016/kakugi-2016080202.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

**Answer:** 26 July 2016 1) Budget overview of FY2017 [http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yo...](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yo...) ([http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yosannozentai.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yosannozentai.pdf)) (JP) 2 August 2016 2) Guidelines for FY2017 budget requests (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf)) (JP)

**Sources:** Council on Economic and Fiscal Policy 2016(EN) [http://www5.cao.go.jp/keizai-shimon/english/2016\\_agenda.html](http://www5.cao.go.jp/keizai-shimon/english/2016_agenda.html) ([http://www5.cao.go.jp/keizai-shimon/english/2016\\_agenda.html](http://www5.cao.go.jp/keizai-shimon/english/2016_agenda.html)) Approved documents of Council on Economic and Fiscal Policy (JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/cabinet-in...> (<http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/cabinet-index.html>)

**Comments:** Researcher: I noted that these are including a part of PBS's elements but not entirely. I also noted that these documents are only for general account, do not include special account, and independent administrative institutions' and special public corporations' budget. In Japan, general account is always calculated scheduling to add supplementary budget which does not publish PBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c.

**Sources:** 26 July 2016 1) Budget overview of FY2017 [http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yo...](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yo...) ([http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yosannozentai.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yosannozentai.pdf)) (JP) 2 August 2016 2) Guidelines for FY2017 budget requests (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf)) (JP)  
**Comments:** Researcher: The documents are available in PDF and therefore not machine-readable.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** e.

**Sources:** 26 July 2016 1) Budget overview of FY2017 [http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yo...](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yo...) ([http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yosannozentai.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yosannozentai.pdf)) (JP) 2 August 2016 2) Guidelines for FY2017 budget requests (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf)) (JP)

**Comments:** Researcher: PBS which made by government are made available to public but documents regarding PBS only contained some elements of PBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** 26 July 2016 1) Budget overview of FY2017 [http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yo...](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yo...) ([http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yosannozentai.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yosannozentai.pdf)) (JP) 2 August 2016 2) Guidelines for FY2017 budget requests (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf)) (JP)

**Comments:** Researcher: PBS which made by government are made available to public but documents regarding PBS only contained some elements of PBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** July 26 2016 Budget overview of FY2017 Guidelines for FY2017 budget requests

**Sources:** 26 July 2016 Budget overview of FY2017 [http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yo...](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yo...) ([http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yosannozentai.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yosannozentai.pdf)) (JP) 2 August 2016 Guidelines for FY2017 budget requests (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf)) (JP)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** Image of Guidelines for FY2017 budget requests (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802b.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802b.pdf))

**Comments:** Researcher: The document is easier to understand compared with original documents, but it is doubtful to identify as CB.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** FY2016

**Sources:** Article 11 of Public Finance Law explains that fiscal year starts on 1st April and ends on 31st March.  
<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>)

**Comments:** Researcher: EBP generally has been formed in late December and been submitted to the Diet in January.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

**Answer:** 22 January 2016

**Sources:** The House of the Representatives announced receiving Executive Budget Proposal of FY2016.  
[http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...) ([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DBF29A.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DBF29A.htm))  
(JP) Article 60, The Constitution of Japan (EN) <http://www.japaneselawtranslation.go.jp/law/detail/?ft=1&re=...>  
(<http://www.japaneselawtranslation.go.jp/law/detail/?ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23>)

**Comments:** Researcher: The house of representative announced to receive FY2016 EBP on 22 January 2016. The house has an authority of the right to debate the budget first regulated by the constitution.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The EBP of FY2017 submitted to the legislature for consideration on 20 January 2017. The House of the Representatives announced receiving Executive Budget Proposal of FY2017. [http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...)  
([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DC37A2.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DC37A2.htm))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP acknowledges and appreciates the additional information provided by the peer reviewer on the FY 2017 EBP. However, as several EBP documents were published after the research cut-off date of 31 December 2017, the researcher is correct in assessing the EBP for FY 2016.

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** a. (100)

**Sources:** 24 December 2015 FY2016 Budget Proposal [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/index.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/index.html)) 22 January 2016 -EBP and supporting document FY2016 General Account Budget Proposal Document PDF [http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf\(JP\)...](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf(JP)...)  
([http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf\(JP\)](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf(JP))) Excel [http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls\(JP...](http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls(JP...)  
([http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls\(JP\)](http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls(JP))) FY2016 Special Account Budget Proposal Document PDF [http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf\(JP...](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf(JP...)  
([http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf\(JP\)](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf(JP))) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls> (<http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls>) FY2016 Government-affiliated organs' Budget Proposal Document PDF [http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf\(JP...](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf(JP...)  
([http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf\(JP\)](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf(JP))) Excel [http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls\(JP...](http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls(JP...)  
([http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls\(JP\)](http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls(JP))) FY2016 Budget Proposal Reference Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm)) (JP) Explanation of FY 2016 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...)  
([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a28a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a28a.pdf)) (JP) Outline of FILP Plan <http://www.mof.go.jp/filp/plan/fy2016/20160122.htm> (<http://www.mof.go.jp/filp/plan/fy2016/20160122.htm>) 24 December 2015 FY Plan for issuance of public pond [http://www.mof.go.jp/jgbs/issuance\\_plan/fy2016/index.htm](http://www.mof.go.jp/jgbs/issuance_plan/fy2016/index.htm)  
([http://www.mof.go.jp/jgbs/issuance\\_plan/fy2016/index.htm](http://www.mof.go.jp/jgbs/issuance_plan/fy2016/index.htm)) Portal for expenditure specification by imperial household, the Diet, the Court, Board of Audit, and administrative units [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28kakumokutousho.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28kakumokutousho.htm))  
**Comments:** Researcher: Full documents of EBP(General Account, Special Account, and Government-affiliated organs' budget) made available to public on 22 January 2016 right after submitting the diet. (Date was confirmed by an officer of MoF over the phone on 30 September 2016.) FY Budget Proposal indicated outline of EBP. If those could be identified as a part of EBP, 24 December 2015 was the most reasonable date of EBP publication. EBP was approved by the Cabinet on 24 December.

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. 22 December 2016 FY2017 Budget Proposal

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/seifuan29/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/seifuan29/index.htm)) (JP) Highlights of the Draft FY2017 Budget <http://www.mof.go.jp/english/budget/budget/fy2017/01.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/01.pdf>) (EN) 20 January 2017 - EBP and supporting document FY2017 General Account Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) (JP) Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls>  
(<http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls>) (JP) FY2017 Special Account Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) (JP) Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls>) (JP) FY2017 Government-affiliated Organizations' Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) (JP) Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls>  
(<http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls>) (JP) FY2017 Budget Proposal Reference Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) (JP) Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) (JP) Explanation of FY2017 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...)  
([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a29a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a29a.pdf)) (JP) Outline of FILP Plan <http://www.mof.go.jp/filp/plan/fy2017/20161222.htm> (<http://www.mof.go.jp/filp/plan/fy2017/20161222.htm>) 22 December 2016 FY Plan for issuance of government bond and government-guaranteed bond [http://www.mof.go.jp/jgbs/issuance\\_plan/fy2017/index.html](http://www.mof.go.jp/jgbs/issuance_plan/fy2017/index.html)  
([http://www.mof.go.jp/jgbs/issuance\\_plan/fy2017/index.html](http://www.mof.go.jp/jgbs/issuance_plan/fy2017/index.html)) Portal for expenditure specification by imperial household, the Diet, the Court, Board of Audit, and administrative units [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/h2...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/h29yosan\\_seihyolink.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/h29yosan_seihyolink.htm))

### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP acknowledges and appreciates the additional information provided by the peer reviewer on the FY 2017 EBP. However, as several EBP documents were published after the research cut-off date of 31 December 2017, the researcher is correct in assessing the EBP for FY 2016.

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 22 January 2016

**Sources:** The House of the Representatives announced receiving Executive Budget Proposal of FY2016. [http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...) ([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DBF29A.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DBF29A.htm)) (JP) Article 60, The Constitution of Japan (EN) <http://www.japaneselawtranslation.go.jp/law/detail/?ft=1&re=...>

(<http://www.japaneselawtranslation.go.jp/law/detail/?ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23>)  
**Comments:** Researcher: The house of representative announced to receive FY2016 EBP on 22 January 2016. The house has an authority of the right to debate the budget first regulated by the constitution. Full documents of EBP made available to public on 22 January 2016 right after submitting the diet. (Date was confirmed by an officer of MoF over the phone on 30 September 2016.) I noted that a lot of documents regarding EBP were made from September to December. The Cabinet approved EBP on 24 December 2015. After that, MoF made available to public of EBP's summary and some supporting documents. It can not be distinguished which date is appropriate.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. The EBP of FY2017 was published on 20 January 2017. The House of the Representatives announced receiving Executive Budget Proposal of FY2017. [http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...) ([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DC37A2.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DC37A2.htm))

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP acknowledges and appreciates the additional information provided by the peer reviewer on the FY 2017 EBP. However, as several EBP documents were published after the research cut-off date of 31 December 2017, the researcher is correct in assessing the EBP for FY 2016.

**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:** Full documents of EBP made available to public on 22 January 2016 after submitting to the Diet. (Date was confirmed by an officer of MoF over the phone on 30 September 2016.) But the Cabinet meeting held on 24 December 2015 and approved the EBP. MoF's website update information indicates that the main points of EBP etc. made available to public on its web at the day of Cabinet approval.

**Sources:** The House of the Representatives announced receiving Executive Budget Proposal of FY2016. [http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...) ([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DBF29A.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DBF29A.htm)) (JP) FY2016 Budget Document <http://www.bb.mof.go.jp/hdocs/bxss010bh28.html> (<http://www.bb.mof.go.jp/hdocs/bxss010bh28.html>) The Cabinet meeting <http://www.kantei.go.jp/jp/kakugi/2015/kakugi-2015122401.htm>... (<http://www.kantei.go.jp/jp/kakugi/2015/kakugi-2015122401.html>) (JP) MoF's website update information [http://www.mof.go.jp/whats\\_new/201512.htm](http://www.mof.go.jp/whats_new/201512.htm) ([http://www.mof.go.jp/whats\\_new/201512.htm](http://www.mof.go.jp/whats_new/201512.htm))

**Comments:** Researcher: The house of representative announced to receive FY2016 EBP on 22 January 2016. The house has an authority of the right to debate the budget first regulated by the constitution. Full documents of EBP made available to public on 22 January 2016 right after submitting the diet. (Date was confirmed by an officer of MoF over the phone on 30 September 2016.) I noted that a lot of documents regarding EBP were made from September to December. The Cabinet approved EBP on 24 December 2015. After that, MoF made available to public of EBP's summary and some supporting documents.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. The House of the Representatives announced receiving Executive Budget Proposal of FY2017. [http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...) ([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DC37A2.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DC37A2.htm)) (JP) FY2017 Budget Document <http://www.bb.mof.go.jp/hdocs/bxss010bh29.html> (<http://www.bb.mof.go.jp/hdocs/bxss010bh29.html>) (JP) The Cabinet meeting <http://www.kantei.go.jp/jp/kakugi/2016/kakugi-2016122201.htm>... (<http://www.kantei.go.jp/jp/kakugi/2016/kakugi-2016122201.html>) (JP) Highlights of the Draft FY2017 Budget <http://www.mof.go.jp/english/budget/budget/fy2017/01.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/01.pdf>) (EN)

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP acknowledges and appreciates the additional information provided by the peer reviewer on the FY 2017 EBP. However, as several EBP documents were published after the research cut-off date of 31 December 2017, the researcher is correct in assessing the EBP for FY 2016.

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** FY2016 General Account Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (JP... (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls> (JP... (<http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>)) FY2016 Special Account Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls> (<http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls>) FY2016 Government-affiliated organs' Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls> (<http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls>) FY2016 Budget Reference Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Portal for EBP

Details by executive bodies [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28kakumokutousho.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28kakumokutousho.htm)) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm)) (JP) Explanation of FY 2016 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) ([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a28a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a28a.pdf)) (JP)

**Sources:** Budget document database FY2016 <http://www.bb.mof.go.jp/hdocs/bxss010bh28.html>  
(<http://www.bb.mof.go.jp/hdocs/bxss010bh28.html>) Portal for EBP Details by executive bodies [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28kakumokutousho.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28kakumokutousho.htm)) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm)) Explanation of FY 2016 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) ([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a28a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a28a.pdf)) (JP)

**Comments:** Researcher: Those were EBP submitted to the Diet and became enacted budget without amendment.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. FY2017 General Account Budget Proposal Document PDF

<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) (JP) Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls>) (JP) FY2017 Special Account Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) (JP) Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls>  
(<http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls>) (JP) FY2017 Government-affiliated Organizations' Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) (JP) Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls>) (JP) FY2017 Budget Proposal Reference Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) (JP) Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) (JP) Explanation of FY2017 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...)  
([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a29a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a29a.pdf)) (JP) Portal for expenditure specification by imperial household, the Diet, the Court, Board of Audit, and administrative units [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/h2...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/h29yosan\\_seihyolink.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/h29yosan_seihyolink.htm))

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP acknowledges and appreciates the additional information provided by the peer reviewer on the FY 2017 EBP. However, as several EBP documents were published after the research cut-off date of 31 December 2017, the researcher is correct in assessing the EBP for FY 2016.

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

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

**Answer:** a.

**Sources:** FY2016 General Account Budget Proposal Document Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>(JP)...  
(<http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>(JP)) FY2016 Special Account Budget Proposal Document Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls> (<http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls>) FY2016 Government-affiliated organs' Budget Proposal Document Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls> (<http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls>)

**Comments:** Researcher: Excel data of key EBP documents are available as machine readable format.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. FY2017 General Account Budget Proposal Document Excel

<http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls>) (JP) FY2017 Special Account Budget Proposal Document Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls>  
(<http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls>) (JP) FY2017 Government-affiliated Organizations' Budget Proposal Document Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls>) (JP)

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP acknowledges and appreciates the additional information provided by the peer reviewer on the FY 2017 EBP. However, as several EBP documents were published after the research cut-off date of 31 December 2017, the researcher is correct in assessing the EBP for FY 2016.



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

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

**Answer:** e.

**Sources:** 24 December 2015 FY2016 Budget Proposal [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/seifuan28/index.html) 22 January 2016 -EBP and supporting document FY2016 General Account Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>(JP... (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>(JP... (http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls(JP)) FY2016 Special Account Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>(JP... (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls> (http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls) FY2016 Government-affiliated organs' Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>(JP... (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls>(JP... (http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls(JP)) FY2016 Budget Proposal Reference Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/sy280122.htm) (JP) Explanation of FY 2016 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) (http://www.mof.go.jp/tax\_policy/reference/budget\_explanation/008a28a.pdf) (JP) 24 December 2015 FY Plan for issuance of public pond [http://www.mof.go.jp/jgbs/issuance\\_plan/fy2016/index.htm](http://www.mof.go.jp/jgbs/issuance_plan/fy2016/index.htm) (http://www.mof.go.jp/jgbs/issuance\_plan/fy2016/index.htm) Portal for expenditure specification by imperial household, the Diet, the Court, Board of Audit, and administrative units [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/h28kakumokutousho.htm)  
**Comments:** Researcher: There are still made available online.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** 24 December 2015 FY2016 Budget Proposal [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/seifuan28/index.html) 22 January 2016 -EBP and supporting document FY2016 General Account Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>(JP... (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>(JP... (http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls(JP)) FY2016 Special Account Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>(JP... (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls> (http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls) FY2016 Government-affiliated organs' Budget Proposal Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>(JP... (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls>(JP... (http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls(JP)) FY2016 Budget Proposal Reference Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/sy280122.htm) (JP) Explanation of FY 2016 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) (http://www.mof.go.jp/tax\_policy/reference/budget\_explanation/008a28a.pdf) (JP) 24 December 2015 FY Plan for issuance of public pond [http://www.mof.go.jp/jgbs/issuance\\_plan/fy2016/index.htm](http://www.mof.go.jp/jgbs/issuance_plan/fy2016/index.htm) (http://www.mof.go.jp/jgbs/issuance\_plan/fy2016/index.htm) Portal for expenditure specification by imperial household, the Diet, the Court, Board of Audit, and administrative units [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/h28kakumokutousho.htm)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY2016 General Account Budget Proposal Document FY2016 Special Account Budget Proposal Document FY2016 Government-affiliated organs' Budget Proposal Document FY2016 Attached document to the budget Explanation of FY2016 Budget and fiscal investment and loan program Explanation of FY 2016 Tax and Stamp Revenue Budget

**Sources:** FY2016 Budget Proposal [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/index.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/index.html)) EBP of FY2016  
<http://www.bb.mof.go.jp/hdocs/bxss010bh28.html> (<http://www.bb.mof.go.jp/hdocs/bxss010bh28.html>) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm)) (JP) Explanation of FY 2016 Tax and Stamp Revenue Budget  
[http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) ([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a28a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a28a.pdf)) (JP)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. FY2017 Budget Proposal <http://www.bb.mof.go.jp/hdocs/bxss010bh29.html>  
(<http://www.bb.mof.go.jp/hdocs/bxss010bh29.html>) (JP) Explanation of FY2017 Budget and Fiscal Investment and Loan Program  
[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) (JP) Explanation of FY2017 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...)  
([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a29a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a29a.pdf)) (JP)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP acknowledges and appreciates the additional information provided by the peer reviewer on the FY 2017 EBP. However, as several EBP documents were published after the research cut-off date of 31 December 2017, the researcher is correct in assessing the EBP for FY 2016.

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** FY2016 Budget Proposal [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/index.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/index.html)) Rough estimate of income and expenditure of FY2016 Budget [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/03.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/03.pdf)) Japan's fiscal situation [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/04.pdf)) Budget relating Cabinet, Reconstruction, Foreign Affairs, International Cooperation (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/05-1.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/05-1.pdf)) Summary of Cabinet, Reconstruction, Foreign Affairs, International Cooperation (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/05-2.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/05-2.pdf)) Budget relating Justice, Police, Economy and Industry, Environment (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/06-1.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/06-1.pdf)) Summary of Justice, Police, Economy and Industry, Environment (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/06-2.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/06-2.pdf)) Budget relating Public Administration and Local Government Finance, Finance (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/07-1.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/07-1.pdf)) Summary of Public Administration and Local Government Finance, Finance (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/07-2.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/07-2.pdf)) Budget relating Education, Culture, and Science (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/08-1.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/08-1.pdf)) Summary of Education, Culture, and Science (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/08-2.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/08-2.pdf)) Budget relating Social Security (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/09.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/09.pdf)) Budget relating Agriculture, Forestry and Fisheries (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/10-1.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/10-1.pdf)) Summary of Agriculture, Forestry and Fisheries (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/10-2.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/10-2.pdf)) Budget relating Land, Infrastructure, Transport and Tourism and Public Works (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/11-1.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/11-1.pdf)) Summary of Land, Infrastructure, Transport and Tourism and Public Works (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/11-2.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/11-2.pdf)) Budget relating Defense (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/12-1.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/12-1.pdf)) Summary of Defense (JP)

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/12-2.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/12-2.pdf)) Budget relating Public Personnel Expense (JP)  
[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/13-1.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/13-1.pdf)) Summary of Public Personnel Expense (JP)  
[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/13-2.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/13-2.pdf)) [Reference]Summary of FY2016 Taxation and Stamp Revenue(JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/14.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/14.pdf)) Following materials were added 20 January 2016 About Special Account(JP) [http://www.mof.go.jp/budget/topics/special\\_account/index.htm](http://www.mof.go.jp/budget/topics/special_account/index.htm) ([http://www.mof.go.jp/budget/topics/special\\_account/index.htm](http://www.mof.go.jp/budget/topics/special_account/index.htm))  
Summary of government spanging to incorporated administrative agency(JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/15.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/15.pdf)) Summary of subsidies to Local government(JP)  
[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/16.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/16.pdf)) [Reference materials] Status of Reflection on budget execution investigation result(JP) [http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/fy...](http://www.mof.go.jp/budget/topics/budget_execution_audit/fy...)  
([http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/fy2015/hanei/2801b.html](http://www.mof.go.jp/budget/topics/budget_execution_audit/fy2015/hanei/2801b.html)) Practice of Status of utilization on Policy evaluation(JP)  
[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/18.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/18.pdf))  
**Comments:** Researcher: These documents are summaries, outlines, policy areas based explanations etc. of EBP. But these are not classified as CB.

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** "Rough estimate of income and expenditure of Budget" is summaries of the budget not a citizens version. "Japan's fiscal situation"

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/se...)

([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/seifuan29/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/seifuan29/04.pdf)) (JP) or "Highlights of the Draft FY2017 Budget"

<http://www.mof.go.jp/english/budget/budget/fy2017/01.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/01.pdf>) (EN) may be a citizens version. Also "Points of each expenditure" [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/se...)

([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/seifuan29/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/seifuan29/index.htm)) (JP) is more detailed explanation of each expenditure for a general audience.

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The document "Highlights of the Budget" is a brief summary of the EBP. (Highlights of the Budget for FY2016)

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)

([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/01.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/01.pdf))

**Researcher response:** The documents indicated by the reviewer are just a summary of EBP and are not able to say meant for average citizens."Japan's fiscal situation" ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)

([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/04.pdf))) could say a CB for EBP because it presents same contents in some parts of CB of EB. But these contents are just a summary of EBP. So my conclusion is that I would not agree with the reviewer's comment.

**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:** FY2016

**Sources:** Article11 of Public Finance Law explains that fiscal year starts on 1st April and ends on 31th March.

<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>)

**Comments:** Researcher: EB has been approved by the Diet on late March.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

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

**Answer:** 29 March 2016

**Sources:** The House of Councillors passed the EBP. <http://www.sangiin.go.jp/japanese/joho1/kousei/gian/190/meis...>

(<http://www.sangiin.go.jp/japanese/joho1/kousei/gian/190/meisai/m19009190003.htm>)

**Comments:** Researcher: The house of councillors announced approved EBP on 29 March 2016.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The house of councillors announced approved EBP of FY2017 on 27 March 2017. The House of Councillors passed the EBP. General Account Budget <http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai/m19309193003.htm> (JP) Special Account Budget

<http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai/m19309193004.htm> (JP) Government-affiliated Organization Budget

<http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai/m19309193005.htm> (JP)

<http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai/m19309193006.htm> (JP)

<http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai/m19309193007.htm> (JP)

<http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai/m19309193008.htm> (JP)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the FY 2017 budget was passed after the research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the FY 2016 budget.

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

a. (100) Two weeks or less after the budget has been enacted

b. (67) Between two weeks and six weeks after the budget has been enacted

c. (33) More than six weeks, but less than three months, after the budget has been enacted

d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** MoF announced that FY2016 Budget was enacted and added link to the Budget document database issued on 29 March 2016.

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...)

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm#seifuan](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm#seifuan) (JP)

**Comments:** Researcher: MoF announced that FY2016 Budget was enacted and added link to the Budget document database issued on 29 March 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** MoF announced that FY2017 Budget was enacted and added link to the Budget document database issued on 27 March 2017.

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/in...)

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/index.htm#seifuan](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/index.htm#seifuan) (JP)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the FY 2017 budget was passed after the research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the FY 2016 budget.

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 29 March 2016

**Sources:** MoF announced that FY2016 Budget was enacted and added link to the Budget document database issued on 29 March 2016.

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...)

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm#seifuan](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm#seifuan) (JP)

**Comments:** Researcher: MoF announced that FY2016 Budget was enacted and added link to the Budget document database issued on 29 March 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** MoF announced that FY2017 Budget was enacted and added link to the Budget document database issued on 27 March 2017.

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/in...)

[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/index.htm#seifuan](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/index.htm#seifuan) (JP)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the FY 2017 budget was passed after the research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the FY 2016 budget.

**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:** MoF's website explains date of added information about URL link to FY2016 budget document information. The date is 29 March 2016.

**Sources:** MoF announced that FY2016 Budget was enacted and added link to the Budget document database issued on 29 March 2016.  
[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm#seifuan](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm#seifuan)) (JP)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** MoF announced that FY2017 Budget was enacted and added link to the Budget document database issued on 27 March 2017.  
[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/in...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/index.htm#seifuan](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/index.htm#seifuan)) (JP)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the FY 2017 budget was passed after the research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the FY 2016 budget.

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

**Answer:** FY2016 General Account Budget Document PDF [http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf\(JP..](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf(JP..)  
([http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf\(JP\)](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf(JP))) Excel [http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls\(JP...](http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls(JP...)  
([http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls\(JP\)](http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls(JP))) FY2016 Special Account Budget Document PDF  
[http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf\(JP..](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf(JP..) ([http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf\(JP\)](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf(JP))) Excel  
<http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls> (<http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls>) FY2016  
Government-affiliated organs' Budget Document PDF [http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf\(JP..](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf(JP..)  
([http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf\(JP\)](http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf(JP))) Excel [http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls\(JP...](http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls(JP...)  
([http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls\(JP\)](http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls(JP))) FY2016 Budget Reference Document PDF  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>)

**Sources:** Budgeting document and settlement document database <http://www.bb.mof.go.jp/hdocs/bxss010bh28.html>  
(<http://www.bb.mof.go.jp/hdocs/bxss010bh28.html>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. FY2017 General Account Budget Document PDF  
<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) (JP) Excel  
<http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls>) (JP) FY2017 Special  
Account Budget Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) (JP) Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls>  
(<http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls>) (JP) FY2017 Government-affiliated Organizations' Budget Document PDF  
<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) (JP) Excel  
<http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls>) (JP) FY2017 Budget  
Reference Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) (JP) Budgeting document and settlement document database  
<http://www.bb.mof.go.jp/hdocs/bxss010bh29.html> (<http://www.bb.mof.go.jp/hdocs/bxss010bh29.html>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the FY 2017 budget was passed after the research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the FY 2016 budget.

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

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

**Answer:** a.

**Sources:** FY2016 General Account Budget Document Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>(JP... (<http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>(JP)) FY2016 Special Account Budget Document Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls> (<http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls>) FY2016 Government-affiliated organs' Budget Document Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls>(JP... (<http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls>(JP))

**Comments:** Researcher: Excel data of EB are made available as machine readable format.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. FY2017 General Account Budget Document Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls>) (JP) FY2017 Special Account Budget Document Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls>) (JP) FY2017 Government-affiliated Organizations' Budget Document Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls>) (JP)

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the FY 2017 budget was passed after the research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the FY 2016 budget.

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

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

**Answer:** e.

**Sources:** FY2016 General Account Budget Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>(JP... (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>(JP... (<http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>(JP)) FY2016 Special Account Budget Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>(JP... (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls> (<http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls>) FY2016 Government-affiliated organs' Budget Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>(JP... (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls>(JP... (<http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls>(JP)) FY2016 Budget Reference Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>)

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. FY2017 General Account Budget Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) (JP) Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201711001.xls>) (JP) FY2017 Special Account Budget Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) (JP) Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201712001.xls>) (JP) FY2017 Government-affiliated Organizations' Budget Document PDF <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) (JP) Excel <http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls> (<http://www.bb.mof.go.jp/server/2017/excel/DL201713001.xls>) (JP)

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the FY 2017 budget was passed after the research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the FY 2016 budget.

**EB-6b:** If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** FY2016 General Account Budget Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>(JP... (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>(JP... (<http://www.bb.mof.go.jp/server/2016/excel/DL201611001.xls>(JP)) FY2016 Special Account Budget Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>(JP... (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls> (<http://www.bb.mof.go.jp/server/2016/excel/DL201612001.xls>) FY2016

Government-affiliated organs' Budget Document PDF <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>(JP...  
(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>(JP)) Excel <http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls>(JP...  
(<http://www.bb.mof.go.jp/server/2016/excel/DL201613001.xls>(JP)) FY2016 Budget Reference Document PDF  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY2016 General Account Budget Document FY2016 Special Account Budget Document FY2016 Government-affiliated organs' Budget Document FY2016 Attached document to the budget

**Sources:** <http://www.bb.mof.go.jp/hdocs/bxss010bh28.html> (<http://www.bb.mof.go.jp/hdocs/bxss010bh28.html>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** FY2017 General Account Budget Document FY2017 Special Account Budget Document FY2017 Government-affiliated organs' Budget Document FY2017 Attached document to the budget <http://www.bb.mof.go.jp/hdocs/bxss010bh29.html> (<http://www.bb.mof.go.jp/hdocs/bxss010bh29.html>) (JP)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the FY 2017 budget was passed after the research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the FY 2016 budget.

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

a. Yes

b. No

**Answer:** a.

**Sources:** Japanese Public Finance FactSheet 2016 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) FY2016 Fiscal report on state of affairs(JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)... ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)) Learning material of the budget (JP) [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf)) [Budget Summary] National Police Agency(JP) <http://www.npa.go.jp/yosan/kaikei/h28yosangaiyou.pdf> (<http://www.npa.go.jp/yosan/kaikei/h28yosangaiyou.pdf>) Ministry of Internal Affairs and Communication(JP) [http://www.soumu.go.jp/main\\_content/000404805.pdf](http://www.soumu.go.jp/main_content/000404805.pdf) ([http://www.soumu.go.jp/main\\_content/000404805.pdf](http://www.soumu.go.jp/main_content/000404805.pdf)) Ministry of Education, Culture, Sports, Science and Technology(JP) [http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...) ([http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...)) [http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...) ([http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...)) [http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...) ([http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...)) Ministry of Health, Labour, and Welfare(JP) <http://www.mhlw.go.jp/wp/yosan/yosan/16syokanyosan/shuyou.htm>... (<http://www.mhlw.go.jp/wp/yosan/yosan/16syokanyosan/shuyou.htm>) Ministry of Economy, Trade and Industry(JP) [http://www.meti.go.jp/main/yosan/yosan\\_fy2016/index.html](http://www.meti.go.jp/main/yosan/yosan_fy2016/index.html) ([http://www.meti.go.jp/main/yosan/yosan\\_fy2016/index.html](http://www.meti.go.jp/main/yosan/yosan_fy2016/index.html)) Ministry of Land, Infratructure, Transport and Turism(JP) [http://www.mlit.go.jp/page/kanbo05\\_hy\\_000990.html](http://www.mlit.go.jp/page/kanbo05_hy_000990.html) ([http://www.mlit.go.jp/page/kanbo05\\_hy\\_000990.html](http://www.mlit.go.jp/page/kanbo05_hy_000990.html)) Nuclear Regulation Authority(JP) <http://www.nsr.go.jp/data/000138130.pdf> (<http://www.nsr.go.jp/data/000138130.pdf>) Ministry of Defense(JP) <http://www.mod.go.jp/j/yosan/2016/yosan.pdf> (<http://www.mod.go.jp/j/yosan/2016/yosan.pdf>) [Budget matching of policies in each executive body](JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...)) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28yosan\\_seihyolink.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28yosan_seihyolink.htm))

**Comments:** Researcher: MoF provides "Japanese Public Finance FactSheet 2016". MoF also provides portal page of budget matching of policies in each executive body. Article46(1) of Public Finance Law says "When the budget plan is finalized, the Cabinet shall immediately report to the general public on the budget, revenue and expenditure accounts of the previous year, the current balance of public bonds, borrowings and national property, and general matters on public finance, in appropriate ways such as by announcement and printed matters."

<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>)

Some executive bodies provide budget summary as a part of public understanding.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japanese Public Finance FactSheet 2017 (EN)

<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf>) FY2017 Fiscal report on

state of affairs (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/) ([http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)) Rethinking Japan's Public Finance (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/20...](http://www.mof.go.jp/budget/fiscal_condition/related_data/20...) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf)) [Budget Summary] Cabinet Office (JP) [http://www.cao.go.jp/yosan/soshiki/h29/yosan\\_gai\\_h29.pdf](http://www.cao.go.jp/yosan/soshiki/h29/yosan_gai_h29.pdf) ([http://www.cao.go.jp/yosan/soshiki/h29/yosan\\_gai\\_h29.pdf](http://www.cao.go.jp/yosan/soshiki/h29/yosan_gai_h29.pdf)) National Police Agency (JP) <http://www.npa.go.jp/policies/budget/h29/h29yosangaiyou.pdf> (<http://www.npa.go.jp/policies/budget/h29/h29yosangaiyou.pdf>) Financial Services Agency (JP) <http://www.fsa.go.jp/common/budget/yosan/29youkyuu-4/01.pdf> (<http://www.fsa.go.jp/common/budget/yosan/29youkyuu-4/01.pdf>) Consumer Affairs Agency (JP) <http://www.caa.go.jp/info/yosan/pdf/161222gaisankettei.pdf> (<http://www.caa.go.jp/info/yosan/pdf/161222gaisankettei.pdf>) Reconstruction Agency (JP) <http://www.reconstruction.go.jp/topics/main-cat8/sub-cat8-3/...> (<http://www.reconstruction.go.jp/topics/main-cat8/sub-cat8-3/20161222102622.html>) Ministry of Internal Affairs and Communication (JP) [http://www.soumu.go.jp/main\\_content/000474656.pdf](http://www.soumu.go.jp/main_content/000474656.pdf) ([http://www.soumu.go.jp/main\\_content/000474656.pdf](http://www.soumu.go.jp/main_content/000474656.pdf)) Ministry of Justice (JP) <http://www.moj.go.jp/content/001221588.pdf> (<http://www.moj.go.jp/content/001221588.pdf>) Ministry of Foreign Affairs (JP) <http://www.mofa.go.jp/mofaj/files/000243784.pdf> (<http://www.mofa.go.jp/mofaj/files/000243784.pdf>) Ministry of Finance (JP) [http://www.mof.go.jp/about\\_mof/mof\\_budget/budget/fy2017/2016...](http://www.mof.go.jp/about_mof/mof_budget/budget/fy2017/2016...) ([http://www.mof.go.jp/about\\_mof/mof\\_budget/budget/fy2017/20161222.html](http://www.mof.go.jp/about_mof/mof_budget/budget/fy2017/20161222.html)) Ministry of Education, Culture, Sports, Science and Technology (JP) [http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...) ([http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afiefile/2017/01/12/1381131\\_01\\_1.pdf](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afiefile/2017/01/12/1381131_01_1.pdf)) ([http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...)) ([http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afiefile/2017/01/12/1381131\\_02\\_1.pdf](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afiefile/2017/01/12/1381131_02_1.pdf)) Ministry of Health, Labour, and Welfare (JP) <http://www.mhlw.go.jp/wp/yosan/yosan/17syokanyosan/dl/index-...> (<http://www.mhlw.go.jp/wp/yosan/yosan/17syokanyosan/dl/index-01.pdf>) <http://www.mhlw.go.jp/wp/yosan/yosan/17syokanyosan/shuyou.ht...> (<http://www.mhlw.go.jp/wp/yosan/yosan/17syokanyosan/shuyou.html>) Ministry of Agriculture, Forestry and Fisheries (JP) <http://www.maff.go.jp/j/budget/29kettei.html> (<http://www.maff.go.jp/j/budget/29kettei.html>) Ministry of Economy, Trade and Industry (JP) [http://www.meti.go.jp/main/yosan/yosan\\_fy2017/index.html](http://www.meti.go.jp/main/yosan/yosan_fy2017/index.html) ([http://www.meti.go.jp/main/yosan/yosan\\_fy2017/index.html](http://www.meti.go.jp/main/yosan/yosan_fy2017/index.html)) Ministry of Land, Infrastructure, Transport and Tourism (JP) [http://www.mlit.go.jp/page/kanbo01\\_hy\\_005231.html](http://www.mlit.go.jp/page/kanbo01_hy_005231.html) ([http://www.mlit.go.jp/page/kanbo01\\_hy\\_005231.html](http://www.mlit.go.jp/page/kanbo01_hy_005231.html)) Ministry of the Environment (JP) <https://www.env.go.jp/guide/budget/h29/h29-ann.html> (<https://www.env.go.jp/guide/budget/h29/h29-ann.html>) Ministry of Defense (JP) <http://www.mod.go.jp/j/yosan/2017/yosan.pdf> (<http://www.mod.go.jp/j/yosan/2017/yosan.pdf>) [Budget matching of policies in each executive body] (JP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/h29yosan\\_seihyolink.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/h29yosan_seihyolink.htm))

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** The document "Rethinking Japan's Public Finance" is a brief summary of the Japanese Public Finance Fact Sheet. This document is one of the Citizen Budgets. (Rethinking Japan's Public Finance) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/20...](http://www.mof.go.jp/budget/fiscal_condition/related_data/20...) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

**Researcher response:** I have eliminated the document indicated by MoF as CB for EB because this is a kind of discussion paper for expenditure cut, social security expenditure reform and tax increase. This document includes some information on FY2017 EB from page 1-3 but the others are mostly data on actual figures in the past, future perspective or international comparison. So my conclusion is that I would not agree with the government reviewer's comment.

**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 2016

**Sources:** Japanese Public Finance FactSheet 2016 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) FY2016 Fiscal report to the public(JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.ht...](http://www.mof.go.jp/budget/report/46_report/fy2016/index.ht...) ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)) Learning material of the budget (JP) [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201...](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201...) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf))

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japanese Public Finance FactSheet 2017 (EN) <http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf>) FY2017 Fiscal report on state of affairs (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/) ([http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)) Rethinking Japan's Public Finance (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/20...](http://www.mof.go.jp/budget/fiscal_condition/related_data/20...) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the Citizens Budget for FY 2017 was published after the OBS research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the CB for FY 2016.

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.



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

**Answer:** e.

**Sources:** Japanese Public Finance FactSheet 2016 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) FY2016 Fiscal report to the public(JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)... ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)) Learning material of the budget (JP) [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf)... ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japanese Public Finance FactSheet 2017 (EN) <http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf>) FY2017 Fiscal report on state of affairs (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/) ([http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)) Rethinking Japan's Public Finance (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf)... ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the Citizens Budget for FY 2017 was published after the OBS research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the CB for FY 2016.

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Japanese Public Finance FactSheet 2016 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) FY2016 Fiscal report to the public(JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)... ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)) Learning material of the budget (JP) [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf)... ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japanese Public Finance FactSheet 2017 (EN) <http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf>) FY2017 Fiscal report on state of affairs (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/) ([http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)) Rethinking Japan's Public Finance (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf)... ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the Citizens Budget for FY 2017 was published after the OBS research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the CB for FY 2016.

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** 9 May 2016; Japanese Public Finance FactSheet 2016 (EN) 13 April 2016 FY2016 Fiscal report on state of affair 15 April 2016; Learning material of the budget (JP)

**Sources:** 9 May 2016; Japanese Public Finance FactSheet 2016 (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201605.htm](http://www.mof.go.jp/budget/fiscal_condition/related_data/201605.htm) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201605.htm](http://www.mof.go.jp/budget/fiscal_condition/related_data/201605.htm)) [http://www.mof.go.jp/whats\\_new/201605.htm](http://www.mof.go.jp/whats_new/201605.htm) ([http://www.mof.go.jp/whats\\_new/201605.htm](http://www.mof.go.jp/whats_new/201605.htm)) 13 April 2016 FY2016 Fiscal report on state of affair [http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)... ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm))

[http://www.mof.go.jp/whats\\_new/201604.htm](http://www.mof.go.jp/whats_new/201604.htm) ([http://www.mof.go.jp/whats\\_new/201604.htm](http://www.mof.go.jp/whats_new/201604.htm)) 15 April 2016; Learning material of the budget (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/za...](http://www.mof.go.jp/budget/fiscal_condition/related_data/za...) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf)) [http://www.mof.go.jp/whats\\_new/201604.htm](http://www.mof.go.jp/whats_new/201604.htm) ([http://www.mof.go.jp/whats\\_new/201604.htm](http://www.mof.go.jp/whats_new/201604.htm))

**Comments:** Researcher: "What's new" on Budget information of 2016 indicated date of added file to the web.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. May 2017; Japanese Public Finance FactSheet 2017 (EN)

<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf>) 12 April 2017; FY2017 Fiscal report on state of affairs (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)

([http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)) April 2017; Rethinking Japan's Public Finance (JP)

[http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/20...](http://www.mof.go.jp/budget/fiscal_condition/related_data/20...)

([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the Citizens Budget for FY 2017 was published after the OBS research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the CB for FY 2016.

**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:** "What's new" on Budget information of 2016 indicated date of added file to the web. National Police Agency, and Ministry of Defense announce exact date of publication on the web. Ministry of Education, Culture, Sports, Science and Technology, Ministry of Health, Labour, and Welfare, Ministry of Land, Infrastructure, Transport and Tourism, Nuclear Regulation Authority transformed EBP-CB to EB-CB which were announced that EBP became EB without amendment. Ministry of Internal Affairs and Communication has a publication date only April 2016.

**Sources:** What's new on Budget information of 2016 [http://www.mof.go.jp/whats\\_new/2016budget.htm](http://www.mof.go.jp/whats_new/2016budget.htm) ([http://www.mof.go.jp/whats\\_new/2016budget.htm](http://www.mof.go.jp/whats_new/2016budget.htm))

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** Japanese Public Finance FactSheet 2016 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) FY2016 Fiscal report to the public(JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)... ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)) Learning material of the budget (JP) [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf) [Budget Summary] National Police Agency (<http://www.npa.go.jp/yosan/kaikei/h28yosangaiyou.pdf>) (<http://www.npa.go.jp/yosan/kaikei/h28yosangaiyou.pdf>) <https://www.npa.go.jp/yosan/index.htm> (<https://www.npa.go.jp/yosan/index.htm>) Ministry of Internal Affairs and Communication [http://www.soumu.go.jp/main\\_content/000404805.pdf](http://www.soumu.go.jp/main_content/000404805.pdf) ([http://www.soumu.go.jp/main\\_content/000404805.pdf](http://www.soumu.go.jp/main_content/000404805.pdf)) Ministry of Education, Culture, Sports, Science and Technology [http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...) ([http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...)) ([http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...)) ([http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...)) ([http://www.mext.go.jp/component/b\\_menu/other/\\_icsFiles/afie...](http://www.mext.go.jp/component/b_menu/other/_icsFiles/afie...)) ([http://www.mext.go.jp/a\\_menu/yosan/h28/1361362.htm](http://www.mext.go.jp/a_menu/yosan/h28/1361362.htm)) ([http://www.mext.go.jp/a\\_menu/yosan/h28/1361362.htm](http://www.mext.go.jp/a_menu/yosan/h28/1361362.htm)) Ministry of Health, Labour, and Welfare <http://www.mhlw.go.jp/wp/yosan/yosan/16syokanyosan/shuyou.htm>... (<http://www.mhlw.go.jp/wp/yosan/yosan/16syokanyosan/shuyou.html>) Ministry of Economy, Trade and Industry [http://www.meti.go.jp/main/yosan/yosan\\_fy2016/index.html](http://www.meti.go.jp/main/yosan/yosan_fy2016/index.html) ([http://www.meti.go.jp/main/yosan/yosan\\_fy2016/index.html](http://www.meti.go.jp/main/yosan/yosan_fy2016/index.html)) Ministry of Land, Infrastructure, Transport and Tourism [http://www.mlit.go.jp/page/kanbo05\\_hy\\_000990.html](http://www.mlit.go.jp/page/kanbo05_hy_000990.html) ([http://www.mlit.go.jp/page/kanbo05\\_hy\\_000990.html](http://www.mlit.go.jp/page/kanbo05_hy_000990.html)) Nuclear Regulation Authority <http://www.nsr.go.jp/data/000138130.pdf> (<http://www.nsr.go.jp/data/000138130.pdf>) Ministry of Defense <http://www.mod.go.jp/j/yosan/2016/yosan.pdf> (<http://www.mod.go.jp/j/yosan/2016/yosan.pdf>) [Budget matching of policies in each executive body] [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2yosan\\_seihyolink.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2yosan_seihyolink.htm))

**Sources:** Japanese Public Finance FactSheet 2016 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) FY2016 Fiscal report to the public(JP)



[http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)... ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)) Learning material of the budget (JP) [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf))

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japanese Public Finance FactSheet 2017 (EN)

<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf>) FY2017 Fiscal report on state of affairs (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/) ([http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)) Rethinking Japan's Public Finance (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** The document "Rethinking Japan's Public Finance" is a brief summary of the Japanese Public Finance Fact Sheet. This document is one of the Citizen Budgets. This document is updated every year and only the document of FY2017 is available. (Rethinking Japan's Public Finance)

[http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf)

([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

**Researcher response:** I have eliminated the document indicated by MoF as CB for EB because this is a kind of discussion paper for expenditure cut, social security expenditure reform and tax increase. This document includes some information on FY2017 EB from page 1-3 but the others are mostly data on actual figures in the past, future perspective or international comparison. So my conclusion is that I would not agree with the government reviewer's comment.

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the Citizens Budget for FY 2017 was published after the OBS research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the CB for FY 2016.

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** FY2016 General Account Budget Document FY2016 Special Account Budget Document FY2016 Government-affiliated organs' Budget Document

**Sources:** 1) Japanese Public Finance FactSheet 2016 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) 2) FY2016 Fiscal report to the public (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)... ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)) 3) Learning material of the budget (JP) [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf))

**Comments:** Researcher: 1) and 2) include some element of all 3 budget documents partially. 3) corresponds general account budget.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. 1) Japanese Public Finance FactSheet 2017 (EN)

<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf>) 2) FY2017 Fiscal report on state of affairs (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/) ([http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)) 3) Rethinking Japan's Public Finance (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP recognizes and appreciates the additional information provided by the peer reviewer. However, because the Citizens Budget for FY 2017 was published after the OBS research cut-off date of 31 December 2016, IBP agrees with the researcher's decision to assess the CB for FY 2016.

**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:** FY2016

**Sources:** Article 11 of Public Finance Law explains that fiscal year starts on 1st April and ends on 31st March. <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>)

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

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

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

**Answer:** c. (33)

**Sources:** State of National Treasury receipts and expenditure [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) Budget execution survey report(JP) [http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) First quarter of FY2016 budget execution(JP) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.ht...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.html))

**Comments:** Researcher: State of National Treasury receipts and expenditure is a monthly report of revenue and amount of each executive bodies expenditure with commentary. Quarterly budget execution survey report contains figure of three months of the period by MoF with commentary. Executive bodies are required to publish particular items of budget execution report quarterly such as subsidies to external bodies, outsourcing expense, public works expense, taxi expense ect since FY2012. "The guideline for publication scheme of budget execution" was issued by the Cabinet Secretariat.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** State of National Treasury revenue and expenditure made available public in 50 days. Budget execution survey report of first quarter of FY2016 made available to public on 6 September 2016(67 days). "The guideline for publication scheme of budget execution" requires publication data for each item.

**Sources:** State of National Treasury revenue and expenditure monthly report [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) State of National Treasury revenue and expenditure on April 2016. [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2804a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2804a.html)) Budget execution survey report(JP) [http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) First quarter of FY2016 budget execution(JP) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.ht...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.html))

**Comments:** Researcher: State of National Treasury receipts and expenditure on April 2016 issued on 20 June 2016 which web page indicates exact date. [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2804a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2804a.html)) Budget execution survey report of first quarter of FY2016 made available to public on 6 September 2016(67 days). Monthly reports published as of the end of April 2016 --- 20 June 2016 as of the end of May 2016 --- 20 July 2016 as of the end of June 2016 --- 19 August 2016 as of the end of July 2016 --- 20 September 2016 as of the end of August 2016 --- 20 October 2016 as of the end of September 2016 --- 18 November 2016 as of the end of October 2016 --- 20 December 2016 Quarterly reports First quarter of FY2016 --- posted on 6 September 2016 Second quarter of FY2016 --- posted on 6 December 2016 As a note, the government also makes implementation data available through the following sources: What's new on Budget information of 2016 [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1gai...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1gai...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1gai.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1gai.html)) Portal page for budget execution information to executive bodies <http://www.e-gov.go.jp/link/execution.html> (<http://www.e-gov.go.jp/link/execution.html>)

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Monthly statistics of Tax and Stamp Revenues are available in English. Tax and Stamp Revenues

[http://www.mof.go.jp/english/tax\\_policy/taxes\\_and\\_stamp\\_reve...](http://www.mof.go.jp/english/tax_policy/taxes_and_stamp_reve...) ([http://www.mof.go.jp/english/tax\\_policy/taxes\\_and\\_stamp\\_revenues/index.htm](http://www.mof.go.jp/english/tax_policy/taxes_and_stamp_revenues/index.htm))

### Government Reviewer

**Opinion:** Agree

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

**Answer:** State of National Treasury receipts and expenditure on April 2016 issued on 20 June 2016 which web page indicates exact date.  
[http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2804a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2804a.html)) Budget execution survey report of first quarter of FY2016 made available to public on 6 September 2016(67 adys).

**Sources:** State of National Treasury revenue and expenditure [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) State of National Treasury revenue and expenditure on April 2016.  
[http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2804a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2804a.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** State of National Treasury revenue and expenditure [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) Budget execution survey report(JP)  
[http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) First quarter of FY2016 budget execution(JP) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.ht...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.html))

**Sources:** State of National Treasury revenue and expenditure [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) Budget execution survey report(JP)  
[http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm))

**Comments:** Researcher: As a note, the government also makes implementation data available through the following sources: What's new on Budget information of 2016 [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1gai...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1gai...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1gai.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1gai.html)) Portal page for budget execution information to executive bodies <http://www.e-gov.go.jp/link/execution.html> (<http://www.e-gov.go.jp/link/execution.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c.

**Sources:** State of National Treasury revenue and expenditure FY2016 April revenue;  
[http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2804a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2804a.html)) FY2016 April expenditure;  
[http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2804b.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2804b.html)) First quarter of FY2016 budget execution(JP)  
[http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.ht...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.html)) Portal page for budget execution information to executive bodies <http://www.e-gov.go.jp/link/execution.html> (<http://www.e-gov.go.jp/link/execution.html>)

**Comments:** Researcher: State of National Treasury revenue and expenditure is available in html and therefore not machine readable. First quarter of FY2016 budget execution is PDF but scanned data. So this is not machine readable. Executive bodies execution reports mostly are excel file or machine readable PDF.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** e.

**Sources:** State of National Treasury revenue and expenditure [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) Budget execution survey report(JP)  
[http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) First quarter of FY2016 budget execution(JP) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.ht...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.html))

**Comments:** Researcher: State of National Treasury revenue and expenditure made available public in 50 days. Budget execution survey report of first quarter of FY2016 made available to public on 6 September 2016(67 days). "The guideline for publication scheme of budget execution" requires publication data for each item. As a note, the government also makes implementation data available through the following sources: What's new on Budget information of 2016 [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1gai...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1gai...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1gai.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1gai.html)) Portal page for budget execution information to executive bodies <http://www.e-gov.go.jp/link/execution.html> (<http://www.e-gov.go.jp/link/execution.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6b:** If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** State of National Treasury revenue and expenditure [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) Budget execution survey report(JP)  
[http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) First quarter of FY2016 budget execution(JP) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.ht...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** State of National Treasury revenue and expenditure, April FY2016 State of Budget Execution, first quarter of FY2016, MoF survey

**Sources:** State of National Treasury revenue and expenditure FY2016 April revenue;  
[http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2804a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2804a.html)) FY2016 April expenditure;  
[http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2804b.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2804b.html)) Budget execution survey report(JP)  
[http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) First quarter of FY2016

budget execution(JP) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.ht...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** State of National Treasury revenue and expenditure [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) Budget execution survey report(JP)  
[http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) First quarter of FY2016  
budget execution(JP) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.ht...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1.html))

**Comments:** Researcher: Documents which indicated at sources are everything. These are not likely citizen version. As a note, the government also makes implementation data available through the following sources: What's new on Budget information of 2016  
[http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1gai...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1gai...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_1gai.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_1gai.html)) Portal  
page for budget execution information to executive bodies <http://www.e-gov.go.jp/link/execution.html> (<http://www.e-gov.go.jp/link/execution.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

**Answer:** FY 2016

**Sources:** Following reports have some updated estimates and forecasts, but do not qualify for a Mid-Year Review. Date : 26 June July Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf>  
(<http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP)  
<http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_01-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_01-1.pdf))

**Comments:** Researcher: "Economic and Fiscal Projections for Medium to Long Term Analysis" includes partial element of MYR such as update the economic projection but does not provide necessary information as MYR. These are published twice a year in July and January. Those are away from midpoint. July report provided Council on Economic and Fiscal Policy when the council approved "Guideline for FY2016 Budget Request" (Ceiling) . But "Basic Policies on Economic and Fiscal Management and Reform" which is a main component of PBS was approved prior it. January report provided the council when it discussed forthcoming subject. Our answer is based on July report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

c. (33) More than nine weeks, but less than three months, after the midpoint

d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.



**Sources:** Following reports have some updated estimates and forecasts, but do not qualify for a Mid-Year Review. 21 January 2016 Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf)) 26 June July Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_01-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_01-1.pdf))

**Comments:** Researcher: A part of MYR publishes twice a year in July and January. Those are away from midpoint. July report provided Council on Economic and Fiscal Policy when the council approved "Guideline for FY2016 Budget Request" (Ceiling) . But "Basic Policies on Economic and Fiscal Management and Reform" which is a main component of PBS was approved prior it. January report provided the council when it discussed forthcoming subject.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The followings are not exact Mid-Year Reviews, but mid-year reports of budget execution. Second quarter of FY2016 budget execution (JP) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.ht...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.html)) State of National Treasury receipts and expenditure at the end of September 2016 (JP) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809a.html)) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809b.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809b.html)) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809c.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809c.html)) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809d.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809d.html))

**Government Reviewer**

**Opinion:** Not Qualified

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** Following reports have some updated estimates and forecasts, but do not qualify for a Mid-Year Review. Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf))

**Comments:** Researcher: July report provided Council on Economic and Fiscal Policy when the council approved "Guideline for FY2016 Budget Request" (Ceiling) . But this component is only some part of MYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

**Answer:** n/a

**Sources:** Following reports have some updated estimates and forecasts, but do not qualify for a Mid-Year Review. Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf))

**Comments:** Researcher: July report provided Council on Economic and Fiscal Policy when the council approved "Guideline for FY2016 Budget Request" (Ceiling) . But this component is only some part of MYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

**Answer:** n/a

**Sources:** Following reports have some updated estimates and forecasts, but do not qualify for a Mid-Year Review. 26 July 2016 Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_01-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_01-1.pdf))

**Comments:** Researcher: July report provided Council on Economic and Fiscal Policy when the council approved "Guideline for FY2016 Budget Request" (Ceiling) . But this component is only some part of MYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** d.

**Sources:** There is no Mid-Year Review. 26 July 2016 Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_01-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_01-1.pdf))

**Comments:** Researcher: July report provided Council on Economic and Fiscal Policy when the council approved "Guideline for FY2016 Budget Request" (Ceiling) . But this component is only some part of MYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** d.

**Sources:** Following reports have some updated estimates and forecasts, but do not qualify for a Mid-Year Review. 26 July 2016 Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_01-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_01-1.pdf))

**Comments:** Researcher: July report provided Council on Economic and Fiscal Policy when the council approved "Guideline for FY2016 Budget Request" (Ceiling) . But this component is only some part of MYR.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The followings are not exact Mid-Year Reviews, but mid-year reports of budget execution. Second quarter of FY2016 budget execution (JP) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.ht...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.html)) State of National Treasury receipts and expenditure at the end of September 2016 (JP) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809a.html)) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809b.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809b.html)) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809c.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809c.html)) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809d.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809d.html))

**Government Reviewer**

**Opinion:** Not Qualified

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Following reports have some updated estimates and forecasts, but do not qualify for a Mid-Year Review. 26 July 2016 Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_01-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_01-1.pdf))

**Comments:** Researcher: July report provided Council on Economic and Fiscal Policy when the council approved "Guideline for FY2016 Budget Request" (Ceiling) . But this component is only some part of MYR.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The followings are not exact Mid-Year Reviews, but mid-year reports of budget execution. Second quarter of FY2016 budget execution (JP) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.ht...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.html)) State of National Treasury receipts and expenditure at the end of September 2016 (JP) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809a.html)) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809b.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809b.html)) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809c.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809c.html)) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2809d.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2809d.html))

**Government Reviewer**

**Opinion:** Not Qualified

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

**Answer:** n/a

**Sources:** Following reports have some updated estimates and forecasts, but do not qualify for a Mid-Year Review. 26 July 2016 Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_01-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_01-1.pdf))

**Comments:** Researcher: July report provided Council on Economic and Fiscal Policy when the council approved "Guideline for FY2016 Budget Request" (Ceiling) . But this component is only some part of MYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** There is no Mid-Year Review 26 July 2016 Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng02.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_01-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_01-1.pdf))

**Comments:** Researcher: July report provided Council on Economic and Fiscal Policy when the council approved "Guideline for FY2016 Budget Request" (Ceiling) . But this component is only some part of MYR.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** FY2015

**Sources:** FY2015 Year-End Report [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/i...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/i...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/index.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/index.html)) FY2015 Year-End Report <http://www.bb.mof.go.jp/hdocs/bxss010bh27a.html> (<http://www.bb.mof.go.jp/hdocs/bxss010bh27a.html>)

**Comments:** Researcher: Year-End Report of FY 2014 was finalized and approved by the Diet in 2016. Year-End Report of FY 2015 was submitted to the Diet on 18 November 2016 but has not been approved yet.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Year-End Report of FY 2015 was approved by the Diet on 5 June 2017.

<http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meis...>

(<http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai/m19341192001.htm>)

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** b. (67)

**Sources:** FY2015 Year-End Report <http://www.bb.mof.go.jp/hdocs/bxss010bh27a.html> (<http://www.bb.mof.go.jp/hdocs/bxss010bh27a.html>) FY2015 Year-End Report was submitted to the Diet on 18 November 2016 [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke2811.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke2811.html))

**Comments:** Researcher: FY2015 Year-End Report was submitted to the Diet on 18 November 2016. YER made available to public at the same time. But it is necessary to be approved by the Diet. Financial Statements of FY2015 made available to public on 31 January 2017 and consolidated financial statements of FY2015 has not yet made available to public. Financial Statements of FY2015 [http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet...](http://www.mof.go.jp/budget/report/public_finance_fact_sheet...)

([http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet/fy2015/20170131houdouhappyou.html](http://www.mof.go.jp/budget/report/public_finance_fact_sheet/fy2015/20170131houdouhappyou.html))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Outline of FY2015 Year-End Report was publicly available on 29 July 2016.

[http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/i...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/i...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/index.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/index.html)) It is the report before audits by the Board of Audit. About four months are needed to finish auditing after the MoF publishes the above report. Shortly after receiving the Audit Report from the Board of Audit, the Year-End Report is submitted to the Diet. Financial Statements of FY2015 is necessary to be submitted to the Diet and approved by. It is estimate by the ministries. Consolidated financial statements of FY2015 made available to public on 30 March 2017. [http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet...](http://www.mof.go.jp/budget/report/public_finance_fact_sheet...)

([http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet/fy2015/20170330houdouhappyou.html](http://www.mof.go.jp/budget/report/public_finance_fact_sheet/fy2015/20170330houdouhappyou.html))

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The document published in July 2016 is a very brief summary of YER not to be finalized. According to the Audit Board, they receive draft of YER early September and feedback to the Cabinet until early November. After that, the Cabinet submits YER to the Diet around mid-November (it depends on FY). Between July to November, there is no published information regarding YER. Therefore, I think the publication of YER should be November 2016.

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 18 November 2016

**Sources:** FY2015 Year-End Report [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/i...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/i...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/index.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/index.html)) FY2015 Year-End Report was submitted to the Diet on 18 November 2016 [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke2811.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke2811.html))

**Comments:** Researcher: FY2015 Year-End Report was submitted to the Diet on 18 November 2016. YER made available to public at the same time. YER of FY2015 has not been approved by the Diet yet.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 29 July 2016

**Comments:** Outline of FY2015 Year-End Report was publicly available on 29 July 2016.

[http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/i...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/i...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/index.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/index.html)) It is the report before audits by the Board of Audit. About four months are needed to finish auditing after the MoF publishes the above report. Shortly after receiving the Audit Report from the Board of Audit, the Year-End Report is submitted to the Diet. FY2015 Year-End Report was submitted to the Diet on 18 November 2016 and was approved by the Diet on 5 June 2017. <http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai...> (<http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai/m19341192001.htm>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** YER of FY2015 had been approved by the Diet on 8 June 2017.

**IBP comment:** Please refer to the researcher's comment on YER-2.

**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:** FY2015 Year-End Report was submitted to the Diet on 18 November 2016 and MoF's website added YER documents at the same time.

**Sources:** MoF's web [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke2811.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke2811.html)) Upper House web <http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai...> (<http://www.sangiin.go.jp/japanese/joho1/kousei/gian/193/meisai/m19341192001.htm>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Outline of FY2015 Year-End Report was publicly available on 29 July 2016.

[http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke280729.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke280729.html)) (JP) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/i...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/i...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ippan.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ippan.pdf)) (JP) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke280729tokkai.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke280729tokkai.html)) (JP) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2014/t...](http://www.mof.go.jp/budget/budger_workflow/account/fy2014/t...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2014/tokkaijyouyokin\\_270731.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2014/tokkaijyouyokin_270731.pdf)) (JP) It is the report before audits by the Board of Audit.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Please refer to the researcher's comment on YER-2.

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

**Answer:** Settlement of the FY 2015 General Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Documents of Settlement of the FY2015 General Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf>) Excel <http://www.bb.mof.go.jp/server/2015/excel/DL201577001.xls> (<http://www.bb.mof.go.jp/server/2015/excel/DL201577001.xls>) Settlement of the FY2015 Special Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) Excel <http://www.bb.mof.go.jp/server/2015/excel/DL201578001.xls> (<http://www.bb.mof.go.jp/server/2015/excel/DL201578001.xls>) Settlement of the FY2015 Government-affiliated organs PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf>) Excel <http://www.bb.mof.go.jp/server/2015/excel/DL201576001.xls> (<http://www.bb.mof.go.jp/server/2015/excel/DL201576001.xls>) Statement of national tax recipient of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201573001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201573001.pdf>) Increase or Decrease of commodities and total of amount at the end of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0010.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0010.pdf>) Increase or Decrease of commodities and total of amount at the end of FY2015 by administrative units <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0012.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0012.pdf>) Amount of Claims held by the State of FY2015 PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0010.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0010.pdf>) Amount of Claims held by ministries and agencies of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0012.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0012.pdf>) Explanation of FY2015 Settlement [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html))

**Sources:** FY2015 YER <http://www.bb.mof.go.jp/hdocs/bxss010bh27a.html> (<http://www.bb.mof.go.jp/hdocs/bxss010bh27a.html>) Explanation of FY2015 Settlement [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** General Account of FY2014 PDF <http://www.bb.mof.go.jp/server/2014/dlpdf/DL201472001.pdf> (<http://www.bb.mof.go.jp/server/2014/dlpdf/DL201472001.pdf>) XML <http://www.bb.mof.go.jp/server/2014/html/201472001Main.html> (<http://www.bb.mof.go.jp/server/2014/html/201472001Main.html>) Detail statement, individual executive bodies settlement, debt etc. of General Account FY2014 PDF <http://www.bb.mof.go.jp/server/2014/dlpdf/DL201477001.pdf> (<http://www.bb.mof.go.jp/server/2014/dlpdf/DL201477001.pdf>) XML <http://www.bb.mof.go.jp/server/2014/html/201477001Main.html> (<http://www.bb.mof.go.jp/server/2014/html/201477001Main.html>) Excel <http://www.bb.mof.go.jp/server/2014/excel/DL201477001.xls> (<http://www.bb.mof.go.jp/server/2014/excel/DL201477001.xls>) Special Account of FY2014 PDF <http://www.bb.mof.go.jp/server/2014/dlpdf/DL201475001.pdf> (<http://www.bb.mof.go.jp/server/2014/dlpdf/DL201475001.pdf>) XML <http://www.bb.mof.go.jp/server/2014/html/201475001Main.html> (<http://www.bb.mof.go.jp/server/2014/html/201475001Main.html>) Reference documents of Special Account FY2014 PDF <http://www.bb.mof.go.jp/server/2014/dlpdf/DL201478001.pdf> (<http://www.bb.mof.go.jp/server/2014/dlpdf/DL201478001.pdf>) XML <http://www.bb.mof.go.jp/server/2014/html/201478001Main.html> (<http://www.bb.mof.go.jp/server/2014/html/201478001Main.html>) Excel <http://www.bb.mof.go.jp/server/2014/excel/DL201478001.xls> (<http://www.bb.mof.go.jp/server/2014/excel/DL201478001.xls>) Government-affiliated organs account of FY2014 PDF <http://www.bb.mof.go.jp/server/2014/dlpdf/DL201476001.pdf> (<http://www.bb.mof.go.jp/server/2014/dlpdf/DL201476001.pdf>) XML <http://www.bb.mof.go.jp/server/2014/html/201476001Main.html> (<http://www.bb.mof.go.jp/server/2014/html/201476001Main.html>) Excel <http://www.bb.mof.go.jp/server/2014/excel/DL201476001.xls> (<http://www.bb.mof.go.jp/server/2014/excel/DL201476001.xls>) Amount of National Debt by FY2014 PDF <http://www.bb.mof.go.jp/server/2014/dlpdf/DL20147C0010.pdf> (<http://www.bb.mof.go.jp/server/2014/dlpdf/DL20147C0010.pdf>) XML <http://www.bb.mof.go.jp/server/2014/html/20147C001Main.html> (<http://www.bb.mof.go.jp/server/2014/html/20147C001Main.html>) Amount of individual executive bodies Debt by FY2014 PDF <http://www.bb.mof.go.jp/server/2014/dlpdf/DL20147C0012.pdf> (<http://www.bb.mof.go.jp/server/2014/dlpdf/DL20147C0012.pdf>) XML [http://www.bb.mof.go.jp/server/2014/html/20147C001\\_2Main.htm...](http://www.bb.mof.go.jp/server/2014/html/20147C001_2Main.htm...) ([http://www.bb.mof.go.jp/server/2014/html/20147C001\\_2Main.html](http://www.bb.mof.go.jp/server/2014/html/20147C001_2Main.html)) Financial Statements of FY2014 [http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet...](http://www.mof.go.jp/budget/report/public_finance_fact_sheet...) ([http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet/fy2014/20160129houdouhappyyou.html](http://www.mof.go.jp/budget/report/public_finance_fact_sheet/fy2014/20160129houdouhappyyou.html)) consolidated financial statements of FY2014 [http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet...](http://www.mof.go.jp/budget/report/public_finance_fact_sheet...) ([http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet/fy2014/20160330houdouhappyyou.html](http://www.mof.go.jp/budget/report/public_finance_fact_sheet/fy2014/20160330houdouhappyyou.html))

**Comments:** Researcher: All documents are machine readable.

**Peer Reviewer**

**Opinion:** Agree

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

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

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

**Answer:** e.

**Sources:** Settlement of the FY 2015 General Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Documents of Settlement of the FY2015 General Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf>) Excel <http://www.bb.mof.go.jp/server/2015/excel/DL201577001.xls> (<http://www.bb.mof.go.jp/server/2015/excel/DL201577001.xls>) Settlement of the FY2015 Special Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) Excel <http://www.bb.mof.go.jp/server/2015/excel/DL201578001.xls> (<http://www.bb.mof.go.jp/server/2015/excel/DL201578001.xls>) Settlement of the FY2015 Government-affiliated organs PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf>) Excel <http://www.bb.mof.go.jp/server/2015/excel/DL201576001.xls> (<http://www.bb.mof.go.jp/server/2015/excel/DL201576001.xls>) Statement of national tax recipient of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201573001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201573001.pdf>) Increase or Decrease of commodities and total of amount at the end of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0010.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0010.pdf>) Increase or Decrease of commodities and total of amount at the end of FY2015 by administrative units <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0012.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0012.pdf>) Amount of Claims held by the State of FY2015 PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0010.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0010.pdf>) Amount of Claims held by ministries and agencies of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0012.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0012.pdf>) Explanation of FY2015 Settlement [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html))

**Comments:** Researcher: All of them still made available to the public.

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

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

**YER-6b:** If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Settlement of the FY 2015 General Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Documents of Settlement of the FY2015 General Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf>) Excel <http://www.bb.mof.go.jp/server/2015/excel/DL201577001.xls> (<http://www.bb.mof.go.jp/server/2015/excel/DL201577001.xls>) Settlement of the FY2015 Special Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) Excel <http://www.bb.mof.go.jp/server/2015/excel/DL201578001.xls> (<http://www.bb.mof.go.jp/server/2015/excel/DL201578001.xls>) Settlement of the FY2015 Government-affiliated organs PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf>) Excel <http://www.bb.mof.go.jp/server/2015/excel/DL201576001.xls> (<http://www.bb.mof.go.jp/server/2015/excel/DL201576001.xls>) Statement of national tax recipient of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201573001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201573001.pdf>) Increase or Decrease of commodities and total of amount at the end of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0010.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0010.pdf>) Increase or Decrease of commodities and total of amount at the end of FY2015 by administrative units <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0012.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0012.pdf>) Amount of Claims held by the State of FY2015 PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0010.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0010.pdf>) Amount of Claims held by ministries and agencies of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0012.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0012.pdf>) Explanation of FY2015 Settlement [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Settlement of the FY 2015 General Account Revenues and Expenditures Reference Documents of Settlement of the FY2015 General Account Revenues and Expenditures Settlement of the FY2015 Special Account Revenues and Expenditures Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures Settlement of the FY2015 Government-affiliated organs Statement of national tax recipient of FY2015 Increase or Decrease of commodities and total of amount at the end of FY2015 Increase or Decrease of commodities and total of amount at the end of FY2015 by administrative units Amount of Claims held by the State of FY2015 Amount of Claims held by ministries and agencies of FY2015 Explanation of FY2015 Settlement

**Sources:** Settlement of the FY 2015 General Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Reference Documents of Settlement of the FY2015 General Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf>) Settlement of the FY2015 Special Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) Settlement of the FY2015 Government-affiliated organs PDF <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf>) Statement of national tax recipient of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201573001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201573001.pdf>) Increase or Decrease of commodities and total of amount at the end of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0010.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0010.pdf>) Increase or Decrease of commodities and total of amount at the end of FY2015 by administrative units <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0012.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0012.pdf>) Amount of Claims held by the State of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0010.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0010.pdf>) Amount of Claims held by ministries and agencies of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0012.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157C0012.pdf>) Explanation of FY2015 Settlement [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** Explanation of FY2015 Settlement [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html))

**Comments:** Researcher: This document explain a state of revenue and expenditures of FY2015. Explanation of FY2015 YER [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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



**Answer:** FY2015

**Sources:** Latest Audit Report <http://www.jbaudit.go.jp/report/new/index.html> (<http://www.jbaudit.go.jp/report/new/index.html>)

**Comments:** Researcher: Most recent AR is FY2015 submitted to the Cabinet on 7 November 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** b. (67)

**Sources:** Board of Audit website explains that AR of FY2015 was added on 18 November 2016. <http://www.jbaudit.go.jp/general/news/201610-12.html> (<http://www.jbaudit.go.jp/general/news/201610-12.html>)

**Comments:** Researcher: FY2015 Audit Report was delivered from Board of Audit to the Cabinet on 7 November 2016 and was added to board of audit website on 18 November 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 18 November 2016

**Sources:** Board of Audit website explains that AR of FY2015 was added on 18 November 2016. <http://www.jbaudit.go.jp/general/news/201610-12.html> (<http://www.jbaudit.go.jp/general/news/201610-12.html>)

**Comments:** Researcher: FY2015 Audit Report was delivered from Board of Audit to the Cabinet on 7 November 2016 and was added to board of audit website on 18 November 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**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:** FY2015 Audit Report was added to board of audit website on 18 November 2016. Update information at the Board of Audit shows the date when the report made available to the public.

**Sources:** Board of Audit website explains that AR of FY2015 was added on 18 November 2016. <http://www.jbaudit.go.jp/general/news/201610-12.html> (<http://www.jbaudit.go.jp/general/news/201610-12.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

**Answer:** FY2015 AR <http://www.jbaudit.go.jp/report/new/all/index.html> (<http://www.jbaudit.go.jp/report/new/all/index.html>) Feature of FY2015 AR [http://www.jbaudit.go.jp/report/new/characteristic27/fy27\\_ka...](http://www.jbaudit.go.jp/report/new/characteristic27/fy27_ka...) ([http://www.jbaudit.go.jp/report/new/characteristic27/fy27\\_kanshin.html](http://www.jbaudit.go.jp/report/new/characteristic27/fy27_kanshin.html)) Summary of FY2015 AR <http://www.jbaudit.go.jp/report/new/summary27/index.html> (<http://www.jbaudit.go.jp/report/new/summary27/index.html>)

**Sources:** Latest audit report <http://www.jbaudit.go.jp/report/new/index.html> (<http://www.jbaudit.go.jp/report/new/index.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** c.

**Sources:** FY2015 AR <http://www.jbaudit.go.jp/report/new/all/index.html> (<http://www.jbaudit.go.jp/report/new/all/index.html>) Feature of FY2015 AR [http://www.jbaudit.go.jp/report/new/characteristic27/fy27\\_ka...](http://www.jbaudit.go.jp/report/new/characteristic27/fy27_ka...) ([http://www.jbaudit.go.jp/report/new/characteristic27/fy27\\_kanshin.html](http://www.jbaudit.go.jp/report/new/characteristic27/fy27_kanshin.html)) Summary of FY2015 AR <http://www.jbaudit.go.jp/report/new/summary27/index.html> (<http://www.jbaudit.go.jp/report/new/summary27/index.html>)

**Comments:** Researcher: AR are provided by PDF file.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** e.

**Sources:** Latest audit report <http://www.jbaudit.go.jp/report/new/index.html> (<http://www.jbaudit.go.jp/report/new/index.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Latest audit report <http://www.jbaudit.go.jp/report/new/index.html> (<http://www.jbaudit.go.jp/report/new/index.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

**Answer:** FY 2015 Audit Report

**Sources:** Latest audit report <http://www.jbaudit.go.jp/report/new/index.html> (<http://www.jbaudit.go.jp/report/new/index.html>)

**Comments:** Researcher: FY2013 AR outline and summary were provided in English and its title was FY 2013 Audit Report. <http://www.jbaudit.go.jp/english/report/index.html> (<http://www.jbaudit.go.jp/english/report/index.html>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** FY2014 AR outline and summary were provided in English and its title was FY 2014 Audit Report.

<http://www.jbaudit.go.jp/english/report/index.html> (<http://www.jbaudit.go.jp/english/report/index.html>)

**Government Reviewer**

**Opinion:** Not Qualified

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

a. Yes

b. No

**Answer:** a.

**Sources:** Feature of FY2015 AR [http://www.jbaudit.go.jp/report/new/characteristic27/fy27\\_ka...](http://www.jbaudit.go.jp/report/new/characteristic27/fy27_ka...)

([http://www.jbaudit.go.jp/report/new/characteristic27/fy27\\_kanshin.html](http://www.jbaudit.go.jp/report/new/characteristic27/fy27_kanshin.html)) Summary of FY2015 AR

<http://www.jbaudit.go.jp/report/new/summary27/index.html> (<http://www.jbaudit.go.jp/report/new/summary27/index.html>)

**Comments:** Researcher: Feature and summary of FY2015 AR could be CB. Those were much easier to understand about AR than the report. This website explains following things. I think audit board tried to respond public concern about demanding budget expense. 1) How Audit Board works examining expense. 2) Overviews of result of AR 2015 such as how many and how much executive bodies misuse budget, audit body claimed to demand or state correction and so on. 3) Highlights case of AR 2015 which the public might have high interest. 4) Specific issue reports which were selected by audit board because of importance of budget spending and people's high interest

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

a. Yes

b. No

**Answer:** a.

**Sources:** Budget and Settlement <http://www.mof.go.jp/budget/index.html> (<http://www.mof.go.jp/budget/index.html>) Budget and Settlement Document Database(MoF) <http://www.bb.mof.go.jp/hdocs/bxselect.html> (<http://www.bb.mof.go.jp/hdocs/bxselect.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**a.** Yes

**b.** No

**Answer:** a.

**Sources:** Revenue and expenditure report [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...)

([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) Execution survey report

[http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) Portal on execution

information of individual executive bodies <http://www.mof.go.jp/budget/topics/portalsite.htm> (<http://www.mof.go.jp/budget/topics/portalsite.htm>)

**Comments:** Researcher: Revenue and expenditure report provides amount of revenue and expenditure monthly. Execution survey report provides quarterly survey report of execution. Portal on execution information of individual executive bodies provides amount of execution by individual executive bodies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**a.** Yes

**b.** No

**Answer:** a.

**Sources:** Revenue and expenditure report [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...)

([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) Execution survey report

[http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) Portal on execution

information of individual executive bodies <http://www.mof.go.jp/budget/topics/portalsite.htm> (<http://www.mof.go.jp/budget/topics/portalsite.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**a.** Yes

**b.** No

**Answer:** a.

**Sources:** Revenue and expenditure report [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...)

([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) Execution survey report

[http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) Portal on execution

information of individual executive bodies <http://www.mof.go.jp/budget/topics/portalsite.htm> (<http://www.mof.go.jp/budget/topics/portalsite.htm>)

**Comments:** Researcher: These are not infographics or visualizations,

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** These are infographics in the following website. Think about the finance of Japan (JP) <http://www.zaisei.mof.go.jp/>

(<http://www.zaisei.mof.go.jp/>) Also some video clips on Japan's fiscal situation are available. <http://www.mof.go.jp/zaisei/matome/index.html>

(<http://www.mof.go.jp/zaisei/matome/index.html>) (JP)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** For cross-country consistency, IBP revised the response from "b" to "a". However, IBP notes the following comment from the researcher: "Think about the finance of Japan (JP) <http://www.zaisei.mof.go.jp/>" (<http://www.zaisei.mof.go.jp/>) includes "graph", not infographics and is mixed many contents with different period including different FY. "Japan's fiscal situation <http://www.mof.go.jp/zaisei/matome/>" (<http://www.mof.go.jp/zaisei/matome/>) includes graphs and comments regarding very brief amount of income and expenditure for EB but most of the contents are more general information on the fiscal situation in Japan."

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

a. Yes

b. No

**Answer:** a.

**Sources:** The Constitution of Japan <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...>  
(<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law

<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) The Board of Audit Act <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=2&re=01&dn=1&yo=%E4%BC%9A%E8%A8%88%E6%A4%9C%E6%9F%BB%E9%99%A2%E6%B3%95&x=0&y=0&ia=03&ky=&page=1&vm=0>)

**Comments:** Researcher: The Constitution of Japan <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...>

(<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Article 86. The Cabinet shall prepare and submit to the Diet for its consideration and decision a budget for each fiscal year. Article 90. Final accounts of the expenditures and revenues of the State shall be audited annually by a Board of Audit and submitted by the Cabinet to the Diet, together with the statement of audit, during the fiscal year immediately following the period covered. The organization and competency of the Board of Audit shall be determined by law. Article 91. At regular intervals and at least annually the Cabinet shall report to the Diet and the people on the state of national finances. Public Finance Law

<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) This law regulates budget, execution and settlement process. Article 46 (Fiscal report on state of affairs) (1) When the budget plan is finalized, the Cabinet shall immediately report to the general public on the budget, revenue and expenditure accounts of the previous year, the current balance of public bonds, borrowings and national property, and general matters on public finance, in appropriate ways such as by announcement and printed matters. (2) Other than those instances provided in the preceding paragraph, the Cabinet shall, at least every quarter, report to the Diet as well as to the general public on the status of the budget use, the national treasury funds and fiscal administration. The Board of Audit Act

<http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=2&re=01&dn=1&yo=%E4%BC%9A%E8%A8%88%E6%A4%9C%E6%9F%BB%E9%99%A2%E6%B3%95&x=0&y=0&ia=03&ky=&page=1&vm=0>) Article 20 (1) The Board of Audit audits the final accounts of the expenditures and revenues of the State, pursuant to the provisions of Article 90 of the Constitution of Japan, and also audits such accounts as are provided for by law. (2) The Board of Audit continuously conducts its audit, supervises financial management, ensures its adequacy, and rectifies any defects. (3) The Board of Audit shall conduct its audit with the objective of accuracy, regularity, economy, efficiency, effectiveness, or other objectives necessary for auditing. Article 21 The Board of Audit verifies the final accounts of the expenditures and revenues of the State through the results of its audit. Section 2 Scope of Audit Article 22 The following items require audits by the Board of Audit: (i) monthly expenditures and revenues of the State; (ii) receipt and payment of cash or receipt and issue of goods owned by the State as well as national property; (iii) acquisition and loss of claims held by the State and increases and decreases of national government bonds and other obligations; (iv) receipt and payment of cash or receipt and issue of precious metals and securities by the Bank of Japan on behalf of the State; (v) accounts of juridical persons to which the State has contributed half or more of the stated capital; (vi) accounts specified by law as being subject to audit by the Board of Audit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

a. Yes

b. No

**Answer:** a.

**Sources:** Act on Access to Information Held by Administrative Organs <http://www.japaneselawtranslation.go.jp/law/detail/?ft=1&re=...>  
(<http://www.japaneselawtranslation.go.jp/law/detail/?ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%83%85%E5%A0%B1%E5%85%AC%E9%96%8B%E6%B3%95&page=1>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** a. (100)

**Sources:** EBP documentation (combining separate documents for general account, special account and government-affiliated organs) present all expenditures classified by administrative unit. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation includes presentation of estimates for some standard functional categories, but many of the standard categories are not provided as distinct components of total expenditures. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Comments:** Researcher: Note: The extent to which functional data is provided may not be sufficient to support an "a" response.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** EBP presentation of expenditures estimates for a limited set of functional categories does not meet international standards. EBP documentation includes presentation of estimates for some standard functional categories (e.g. defence, education, interest payments, social protection), but many of the standard components of the international functional classification are not provided as distinct categories of total expenditures (e.g. general public services, health, housing, environmental protection, recreation and culture, etc.). <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documentation (combining separate documents for general account, special account and government-affiliated organs) presents estimates for all expenditures by economic classification. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The economic classification used in EBP documentation does not meet international standards. EBP documentation does include some of the categories comprising an international standard economic classification (salaries, social benefits, some subsidies and some grants). However, it does not include estimates for at least 3 of standard categories: for purchases of goods, services and for interest payments and Consumption of fixed capital. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation presents "program" level data accounting for all expenditures. Program level estimates are provided within a highly disaggregated (extremely detailed) administrative classification presentation of expenditures. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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



**Answer:** d.

**Sources:** EBP documentation does not provide multi-year expenditure estimates for any of the three expenditure classifications. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The MoF provides "Impact estimates to expenditures and revenues for later years" every year as a supporting budget document of EBP. It is submitted to the Diet (but not approved) and makes available to the public. It is just estimates for the General Account. Impact estimates to expenditures and revenues for later years of FY2017 Budget HTML <http://www.mof.go.jp/budget/topics/outlook/sy2901a.htm> (<http://www.mof.go.jp/budget/topics/outlook/sy2901a.htm>) PDF <http://www.mof.go.jp/budget/topics/outlook/sy2901a.pdf> (<http://www.mof.go.jp/budget/topics/outlook/sy2901a.pdf>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The government presents expenditure estimates for 3 years beyond the budget year in "Medium-Term Fiscal Projection for Central Government General Account". The data is classified by function. <http://www.mof.go.jp/budget/topics/outlook/sy2802a.pdf> (<http://www.mof.go.jp/budget/topics/outlook/sy2802a.pdf>)

**Researcher response:** Both documents indicated by the peer and government reviewer do not present expenditure by any of the expenditure classifications.

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

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

**Answer:** d.

**Sources:** EBP documentation does not provide multi-year expenditure estimates for any program-level expenditures. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation does present individual sources of tax revenue accounting for all tax revenues. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] Tax 37-38(19), 183-184(92),209-211(105-106) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] Tax 24(12),13(25),96-97(48-49),100(50),114(57),117(59)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation does present individual sources of non-tax revenue accounting for all non-tax revenues. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] Outline of non-tax revenue each administrative unit: 13-46(17-23) Specification by item of non-tax revenue: 184-191(92-96); Specification by item of non-tax revenue each administrative unit: 192-208,111-244(96-104,106-122); Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] Outline of non-tax revenue; 24-47(12-24) Specification by item of non-tax revenue: 96-101(48-51),104-106(52-53),112-115(56-58),117-118(59),122-124(61-62),135-137(68-69),139-140(70),142(71),144-146(72-73),166-167(83-84),170(85),174-176(87-88),178(89),181-184(91-92),214-216(107-108),218-219(109-110),223-225(111-113),229-230(115),235-239(118-120),274-279(137-140),281(141),284-288(142-144),290-294(145-147),296-298(148-149),300-304(150-152),332-337(166-169),339-343(170-172),345-353(173-177),355-359(178-180),424-425(212-213),428-431(214-216),438-441(219-221),450-457(225-229),459-465(230-233),467-438(234),501-504(251-252),531-532(266) Government-affiliated Organ's Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3] Outline and specification by item of non-tax income: 10-13(5-7),15-17(8-9),30-46(15-23),48-49(24-25),101-103(51-52),115-117(58-59)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** b.

**Sources:** EBP documentation does not present multi-year revenue estimates by category (such as tax and non-tax). General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] Special

Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2]  
Government-affiliated Organ's Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>  
(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The MoF provides "Impact estimates to expenditures and revenues for later years" every year as a supporting budget document of EBP. It is submitted to the Diet (but not approved) and makes available to the public. It is just estimates for the General Account. Impact estimates to expenditures and revenues for later years of FY2017 Budget HTML <http://www.mof.go.jp/budget/topics/outlook/sy2901a.htm> (<http://www.mof.go.jp/budget/topics/outlook/sy2901a.htm>) PDF <http://www.mof.go.jp/budget/topics/outlook/sy2901a.pdf> (<http://www.mof.go.jp/budget/topics/outlook/sy2901a.pdf>)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The government presents revenue estimates for 3 years beyond the budget year by tax and non-tax categories in "Medium-Term Fiscal Projection for Central Government General Account". <http://www.mof.go.jp/budget/topics/outlook/sy2802a.pdf> (<http://www.mof.go.jp/budget/topics/outlook/sy2802a.pdf>)

**IBP comment:** IBP notes that the document cited by the peer and government reviewers was published in 2017, after the OBS research cut-off date of 31 December 2016 and after the FY 2016 budget was approved. Therefore, it is not considered as a publicly available supporting document to the 2016 EBP, and the researcher's response of "b" is maintained.

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

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

**Answer:** d.

**Sources:** EBP documentation does not present multi-year revenue estimates for individual sources of revenue. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] Government-affiliated Organ's Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation provides estimates for all three core elements related to government borrowing and debt in the budget year. One EBP supporting document (Japan's Fiscal Condition - available in both Japanese and English) includes budget year estimates for all three core elements. 1. Net new borrowing Table: General Account Budget (Revenues and Expenditures), p.1 Graph: Trends in General Account Tax Revenues, Total

Expenditures and Government Bond Issues, p.2 Graph: Government Bond Issues and Bond Dependency Ratio, p.3 2. Total outstanding debt: Table: Debt Situation, p.1 Graph: Trends in General Account Tax Revenues, Total Expenditures and Government Bond Issues, p.2 Graph: Accumulated Government Bonds Outstanding, p.4 3. Interest payments: Graph: Trends in Interest Payments and Interest Rate, p.6 Graph: Transition of Major Expenditure Items in the General Account, p.7 Table: General Account Expenditures, p.9 Japan's Fiscal Condition (in both Japanese and English) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/04.pdf))

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japan's Fiscal Condition (in both Japanese and English) Public Finance Statistics Book <http://www.mof.go.jp/english/budget/budget/fy2017/02.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/02.pdf>) (EN) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/se...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/seifuan29/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/seifuan29/04.pdf)) (JP)

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** b. (67)

**Sources:** EBP documentation does present information for two core elements related to the composition of Government debt in addition to providing substantive information beyond the core elements. Core elements relates to whether debt is domestic or external is missing. The long-term data series provided for interest rates on debt does not include the budget year, but the long-term trend information is still useful Much of the information provided for the composition of Government debt can be seen in one EBP supporting document: "Japan's Fiscal Condition" (available in both Japanese and English). This document includes the information about interest rates on debt, and some substantive information "beyond the core elements": 1. Interest rates on debt Graph: Trends in Interest Payments and Interest Rate, p.6 Graph: Accumulated Government Bonds Outstanding, p.4 Graph: Government Bond Issues and Bond Dependency Ratio, p.3 Table: General Account Revenues, p.98 Additional information provided beyond the core elements: - long-term data series, pp.2-12 - long-term data series for outstanding debt in relation to GDP, p.5 - consolidated central and local government debt, p.5 - breakdown of domestic debt into separate types of debt instruments, p.8 - international comparisons, p.11-12 Japan's Fiscal Condition (in both Japanese and English) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/04.pdf)) 3. Debt maturity Finally, for information about the 3rd core element, debt maturity, EBP documentation provides a long-term annual debt repayment schedule. Yearly plan for redemption of public bonds and debt, pp. 23-51 Budget Reference Documents Doc[4] <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>)

**Comments:** Researcher: Note: Although the available information for interest rates is not complete, there is some relevant information provided. Moreover, in cases where only 1 core element may be missing (or incomplete), OBS methodology specifically allows for an "upgrade" of the assessment from "c" to "b" when documentation also includes presentation of additional substantive information "beyond the core elements", as is the case here.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4]

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)**

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.

- d. (0) No, information related to the macroeconomic forecast is not presented.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** EBP documentation does present information for at least 3 of the 4 core elements (nominal GDP, inflation (price indexes) and real GDP (deflator), as well as some limited but useful information for the 4th core element (interest rates). In addition, there is also some macroeconomic information provided "beyond the core elements" (for employment, trade, consumption and selected sectoral indicators). Essentially the same macroeconomic data are presented in two separate locations/documents: 1. Explanation of FY2016 Budget and fiscal investment and loan program, p.17 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_g.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_g.pdf)) Doc[5] 2. Explanation of FY 2016 Tax and Stamp Revenue Budget, p.27 [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) ([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a28a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a28a.pdf)) Doc[6] For interest rates, the long-term data series provided for interest rates (on Government bonds) does not include the budget year, but the long-term trend information is still useful. Graph: Trends in Interest Payments and Interest Rate, p.6 Japan's Fiscal Condition (in both Japanese and English) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/04.pdf))  
**Comments:** Researcher: Note: Although the available information for interest rates is not complete, there is some relevant information provided. Moreover, in cases where only 1 core element may be missing (or incomplete), OBS methodology specifically allows for an "upgrade" of the assessment from "c" to "b" when documentation also includes presentation of additional substantive information "beyond the core elements", as is the case here.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. 1. Explanation of FY2017 Budget and Fiscal Investment and Loan Program, p.16 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) Doc[5] 2. Explanation of FY 2017 Tax and Stamp Revenue Budget, p.27 [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) ([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a29a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a29a.pdf)) Doc[6] Japan's Fiscal Condition (in both Japanese and English) Public Finance Statistics Book <http://www.mof.go.jp/english/budget/budget/fy2017/02.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/02.pdf>) (EN) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/se...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/seifuan29/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/seifuan29/04.pdf)) (JP)

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**16:** Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

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

**Answer:** d.

**Sources:** EBP documentation provides only a single baseline macroeconomic forecast with no sensitivity analysis or alternative macro or fiscal scenarios based on alternative macroeconomic assumptions. Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm)) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_g.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_g.pdf)) page17(Doc[5] page61) Explanation of FY 2016 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) ([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a28a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a28a.pdf)) page27(Doc[6]page14)  
**Comments:** Researcher: Note that there are 2 graphs presented in the Citizens Budget ( p.33 in English version) with alternative projections of aggregate fiscal measures under 2 scenarios: 13. Projection of Fiscal Situations in Central and Local Governments 1. "Economic Revival Case" - Annual growth rate in medium/long-term > 3% in nominal and 2% in real terms. 2. "Baseline Case" - Annual growth rate based on current potential growth rate.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_g.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_g.pdf)) page16 (Doc[5] page106) Explanation of FY 2017 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) ([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a29a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a29a.pdf)) page27 (Doc[6] page23)

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The government presents estimates of the impact on expenditures, revenue and debt under the different macroeconomic assumptions in "Medium-Term Fiscal Projection for Central Government General Account". <http://www.mof.go.jp/budget/topics/outlook/sy2802a.pdf> (<http://www.mof.go.jp/budget/topics/outlook/sy2802a.pdf>)

**IBP comment:** IBP notes that the document cited by the peer and government reviewers was published in 2017, after the OBS research cut-off date of 31 December 2016 and after the FY 2016 budget was approved. Therefore, it is not considered as a publicly available supporting document to the 2016 EBP, and the researcher's response of "d" is maintained.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation includes presentation of information for how all new budget proposals affect expenditures, together with a narrative explanation. Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm)) Review section includes: - explanation of features of expenditures of FY2016 Budget by each main areas, pp.3-9 - amount of expenditure in both FY2016 and FY2015 and the amount of increase or decrease, pp.10-14 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_b.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_b.pdf)) More specific explanation of changes in expenditures as a result of budget proposals is found in General Account, pp.1-36 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_c.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_c.pdf)) Special Account(, pp.1-27 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_e.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_e.pdf)) Government-affiliated organs, pp.1-6 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_f.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_f.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) General Account, pp.1-38 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_c.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_c.pdf)) Special Account(, pp.1-26 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_e.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_e.pdf)) Government-affiliated Organizations' Account, pp.1-6 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_f.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_f.pdf))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation presents estimates for all new policy proposals and how they affect revenues, along with a narrative discussion EBP documentation provides estimates for each revenue source with data indicating the change in forecast revenues relative to the previous year. Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm)) General Account Revenue, pp.1-4 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_d.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_d.pdf)) Special Account, pp.1-27 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_e.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_e.pdf)) Government-affiliated organs(page, pp.1-6 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_f.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_f.pdf)) EBP documentation also provides an explanation for the budget year (FY2016) forecast of revenue estimates and comparisons to the previous years estimates (FY2015). Documentation provides some measure and explanation for the impact of policy revisions to be implemented for the FY2016

budget. Explanation of FY 2016 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...)  
([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a28a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a28a.pdf))

**Comments:** Researcher: Additional, more detailed source citations: General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] 184-191(92-96),192-244(96-122) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] 96-101(48-51),104-106(52-53),112-115 (56-58, 117-118 (59),122-124(61-62),135-137(68-69),139-140(70),142(71),144-146(72-73),166-167(83-84),170(85),174-176(87-88),178(89),181-184(91-92),214-216(107-108),218-219(109-110),223-225(111-113),229-230(115),235-239(118-120),274-279(137-140),281(141),284-288(142-144),290-294(145-147),296-298(148-149),300-304(150-152),332-337(166-169),339-343(170-172),345-353(173-177),355-359(178-180),424-425(212-213),428-431(214-216),438-441(219-221),450-457(225-229),459-465(230-233),467-438(234),501-504(251-252),531-532(266) Government-affiliated Organ's Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3] 10-13(5-7),15-17(8-9),30-46(15-23),48-49(24-25),101-103(51-52),115-117(58-59)

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) General Account, pp.1-7 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_d.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_d.pdf)) Special Account(, pp.1-26 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_e.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_e.pdf)) Government-affiliated Organizations' Account, pp.1-6 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_f.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_f.pdf)) Explanation of FY 2016 Tax and Stamp Revenue Budget [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) ([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a29a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a29a.pdf)) <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation includes estimates for BY-1 for each of the three expenditure classifications. However as explained in the "Comments" below, the functional classification data is especially weak relative to the standard international functional classification and there are also shortcomings with the economic classification relative to the international standard. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Comments:** Researcher: Note: For functional classification, the extent to which functional data is provided may not be sufficient to support an "a" response. Also for economic classification, data for most categories comprising the standard international classification are provided, but not for all of them. Data is provided for: - compensation of employees (personnel expenses/wages & salaries) - interest payments to service debt - social benefits (although possibly with some other expenses also included such as health spending) - grants/financing (at least those to local governments) However, two standard categories are not specified: - purchases of goods and services - subsidies (to public or private enterprises);

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation presents "program" level data for BY-1 accounting for all expenditures. Program level estimates are provided within a highly disaggregated (extremely detailed) administrative classification presentation of expenditures. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**21:** In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

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

**Answer:** b.

**Sources:** Expenditure estimates for BY-1 presented in EBP documentation have not been updated from the original enacted levels. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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



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

**Answer:** a. (100)

**Sources:** EBP documentation includes estimates for BY-2 for each of the three expenditure classifications. However as explained in the "Comments" below, the functional classification data is especially weak relative to the standard international functional classification and there are also shortcomings with the economic classification relative to the international standard. <Budget Reference Documents>

<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Doc[4] 5-7(3-4) <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Comments:** Researcher: Note: For functional classification, the extent to which functional data is provided may not be sufficient to support an "a" response. Also for economic classification, data for most categories comprising the standard international classification are provided, but not for all of them. Data is provided for: - compensation of employees (personnel expenses/wages & salaries) - interest payments to service debt - social benefits (although possibly with some other expenses also included such as health spending) - grants/financing (at least those to local governments) However, two standard categories are not specified: - purchases of goods and services - subsidies (to public or private enterprises);

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4] <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP document does present BY-2 expenditure data at the program level for all expenditures. <Budget Reference Documents> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Doc[4] 17-18(9) <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4] <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation presents actual expenditure data for BY-2 (FY2014) Budget Reference Documents, p.5-18  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Budget Reference Documents, pp.5-19

<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation presents revenue estimates for BY-1 by category. General Account  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] Tax 183-184(92) Non-Tax 184-191(92-96),192-208,111-244(96-104,106-122) Special Account  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] Tax 24(12),13(25),96-97(48-49),100(50),114(57),117(59) Non-Tax 96-101(48-51),104-106(52-53),112-115 (56-58, 117-118 (59),122-124(61-62),135-137(68-69),139-140(70),142(71),144-146(72-73),166-167(83-84),170(85),174-176(87-88),178(89),181-184(91-92),214-216(107-108),218-219(109-110),223-225(111-113),229-230(115),235-239(118-120),274-279(137-140),281(141),284-288(142-144),290-294(145-147),296-298(148-149),300-304(150-152),332-337(166-169),339-343(170-172),345-353(173-177),355-359(178-180),424-425(212-213),428-431(214-216),438-441(219-221),450-457(225-229),459-465(230-233),467-438(234),501-504(251-252),531-532(266)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account>

<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation presents revenue estimates for BY-1 for individual sources of revenue accounting for all revenues. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] Tax 183-184(92) Non-Tax 184-191(92-96),192-208,111-244(96-104,106-122) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] Tax 24(12),13(25),96-97(48-49),100(50),114(57),117(59) Non-Tax 96-101(48-51),104-106(52-53),112-115 (56-58, 117-118 (59),122-124(61-62),135-137(68-69),139-140(70),142(71),144-146(72-73),166-167(83-84),170(85),174-176(87-88),178(89),181-184(91-92),214-216(107-108),218-219(109-110),223-225(111-113),229-230(115),235-239(118-120),274-279(137-140),281(141),284-288(142-144),290-294(145-147),296-298(148-149),300-304(150-152),332-337(166-169),339-343(170-172),345-353(173-177),355-359(178-180),424-425(212-213),428-431(214-216),438-441(219-221),450-457(225-229),459-465(230-233),467-438(234),501-504(251-252),531-532(266)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** b.

**Sources:** EBP revenue estimates for BY-1 have not been updated from the original enacted levels. TAX REVENUES General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] NON-TAX REVENUES General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] Government-affiliated Organ's Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation does present general account revenue estimates for BY-2 by category. Budget Reference Documents, pp.17 Doc[4] <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation does present revenue estimates for BY-2 for individual sources accounting for all revenue. But special account does not present revenue for BY-2 by individual sources. Budget Reference Documents, p.5-18 Doc[4]  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Special Account and Government-affiliated Organs Accounts documents also include revenue data for prior year and BY-2 by sources as a part of profit and loss statement. <Special Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) <Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Budget Reference Documents, pp.5-19  
<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation presents actual revenue data for BY-2. Budget Reference Documents, pp.5-18 Doc[4]  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Budget Reference Documents, pp.5-19  
<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**31:** Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

**Answer:** b. (67)

**Sources:** EBP documentation includes information for all the core element, although the information is not entirely complete for 1 of the 6 core elements (interest rates, for which the long-term data series ends at BY-2, with only general narrative commentary provided regarding interest rates on debt in BY-1). One EBP supporting document (Japan's Fiscal Condition - available in both Japanese and English) includes BY-1 estimates for all the core elements except maturity profile, which is provided in a different component of EBP documentation cited below. 1. Net new borrowing Table: General Account Budget (Revenues and Expenditures), p.1 Graph: Trends in General Account Tax Revenues, Total Expenditures and Government Bond Issues, p.2 Graph: Government Bond Issues and Bond Dependency Ratio, p.3 2. Total outstanding debt: Table: Debt Situation, p.1 Graph: Trends in General Account Tax Revenues, Total Expenditures and Government Bond Issues, p.2 Graph: Accumulated Government Bonds Outstanding, p.4 3. Interest payments: Graph: Trends in Interest Payments and Interest Rate, p.6 Graph: Transition of Major Expenditure Items in the General Account, p.7 Table: General Account Expenditures, p.9 4. Interest rates on debt Graph: Trends in Interest Payments and Interest Rate, p.6 The long-term data series provided for interest rates on debt does not include BY-1 (the most recent year for interest rate data being BY-2), but the long-term trend information is still useful. It is also worth noting that the Citizens Budget documentation (pp.27-28 and p.34) includes some relevant narrative discussion about interest rates. 5. Domestic and external debt (composition of domestic debt, noting all outstanding debt is domestic) Graph: Accumulated Government Bonds Outstanding, p.4 Graph: Government Bond Issues and Bond Dependency Ratio, p.3 Table: General Account Revenues, p.98 Japan's Fiscal Condition (in both Japanese and English) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/04.pdf)) For the 6th core element, it is necessary to refer to a different EBP document: 6. Debt maturity Information about debt maturity is provided in the form of a long-term annual debt repayment schedule. Yearly plan for redemption of public bonds and debt, pp. 23-51 Budget Reference Documents Doc[4] <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Finally, it is important to recognize that EBP documentation also provides additional information about Government borrowing and debt beyond the core elements. Additional information provided beyond the core elements includes: - long-term data series, pp.2-12 - long-term data series for outstanding debt in relation to GDP, p.5 - consolidated central and local government debt, p.5 - breakdown of domestic debt into separate types of debt instruments, p.8 - international comparisons, p.1 1-12 Japan's Fiscal Condition (in both Japanese and English) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/04.pdf))

**Comments:** Researcher: Note: Although the available information for interest rates is not complete, there is some relevant information provided. Moreover, in cases where only 1 core element may be missing (or incomplete), OBS methodology specifically allows for an "upgrade" of the assessment from "c" to "b" when documentation also includes presentation of additional substantive information "beyond the core elements", as is the case here.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japan's Fiscal Condition (in both Japanese and English) Public Finance Statistics Book <http://www.mof.go.jp/english/budget/budget/fy2017/02.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/02.pdf>) (EN) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/se...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/seifuan29/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/seifuan29/04.pdf)) (JP) Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4]

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**32:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

**Answer:** a. (100)

**Sources:** The most recent year for which the debt figures present in EBP documentation reflect actual outcomes is BY-2. One EBP supporting document (Japan's Fiscal Condition - available in both Japanese and English) includes a broad range of core debt-related data. The actual data for BY-2 (FY2014) can be observed in any of the tables or graphs cited below: 1. Net new borrowing Table: General Account Budget (Revenues and Expenditures), p.1 Graph: Trends in General Account Tax Revenues, Total Expenditures and Government Bond Issues, p.2 Graph: Government Bond

Issues and Bond Dependency Ratio, p.3 2. Total outstanding debt: Table: Debt Situation, p.1 Graph: Trends in General Account Tax Revenues, Total Expenditures and Government Bond Issues, p.2 Graph: Accumulated Government Bonds Outstanding, p.4 3. Interest payments: Graph: Trends in Interest Payments and Interest Rate, p.6 Graph: Transition of Major Expenditure Items in the General Account, p.7 Table: General Account Expenditures, p.9 4. Interest rates on debt Graph: Trends in Interest Payments and Interest Rate, p.6 5. Domestic and external debt (composition of domestic debt, noting all outstanding debt is domestic) Graph: Accumulated Government Bonds Outstanding, p.4 Graph: Government Bond Issues and Bond Dependency Ratio, p.3 Table: General Account Revenues, p.98 Japan's Fiscal Condition (in both Japanese and English)  
[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/04.pdf))

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japan's Fiscal Condition (in both Japanese and English) Public Finance Statistics Book <http://www.mof.go.jp/english/budget/budget/fy2017/02.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/02.pdf>) (EN)  
[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/se...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/seifuan29/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/seifuan29/04.pdf)) (JP)

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**33:** Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

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

**Answer:** a. (100)

**Sources:** EBP documentation includes an explanation and accounting for all extra-budgetary funds (EBFs). EBP documentation presents an explanation of the purpose and the financial flows for all EBFs in a section of the document entitled "Explanation of FY2016 Budget - Fiscal Investment and Loan Program" devoted to "Special Accounts". Special Accounts [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_e.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_e.pdf)) Additional detailed information about Special Account finances for individual administrative units (both expenditures and revenues) is provided in: Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] Examples of Special Accounts (EBFs) include: Local allocation tax and concession tax distribution special account Earthquake reinsurance special account JGB debenture fund special account Foreign exchange fund special account Fiscal investment loan special account Energy countermeasure special account Labor insurance special account Special pension account Food stable supply special account National forestry project debt management special account Trade reinsurance special account Patent special account Automobile safety special account East Japan great earthquake disaster reconstruction special account

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Explanation of FY2017 Budget and Fiscal Investment and Loan Program Special Account [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_e.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_e.pdf)) Special Account <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2]

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**34:** Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

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

**Answer:** a. (100)

**Sources:** EBP documentation does include full reporting on both budgetary and extra-budgetary funds. The main EBP documentation includes 3 separate reports for: 1. General Accounts <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>

(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] 2. Special Accounts  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] 3. Government-affiliated Organ's Accounts <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>  
(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3] reports inclusive The consolidated reporting across these 3 segments of central government finances is provided in: Budget Reference Document, pp.9-12 <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>  
(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Doc[4]

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account>  
<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2]  
<Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3] Budget Reference Documents, pp.9-12  
<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4]

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation provides estimates for all intergovernmental transfers, as well as a (short) narrative explanation of the purposes for the transfers. A narrative explanation can be found in: Explanation of FY2016 Budget - Fiscal Investment and Loan Program General Account Expenditures, pp.15-17 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_c.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_c.pdf)) Doc[5] Additional financial details about both 1. Local allocation tax grants 2. Specific purpose grants to local governments can also be found in the accounting for each administrative unit. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2]

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) Doc[5] <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account>  
<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2]

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

### 36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

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

**Answer:** d.

**Sources:** EBP documentation does not include any alternative displays of expenditures to illustrate the financial impact of policies on different groups of citizens. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>  
(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>

(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Government-affiliated Organ's Account  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Budget Reference Documents  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Explanation of FY2016 Budget and fiscal investment and loan program  
[http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3] Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4] Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) Doc[5]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?**

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

**Answer:** c. (33)

**Sources:** EBP documentation provides estimates of some but not all transfers to public corporations, along with some narrative explanation as well. "Explanation of FY2016 Budget- Fiscal Investment and Loan Program" presents estimates of transfers as loans and capital investment to Government-affiliated organs, special corporations and corporations of which the government invest majority. It includes overview and explanation by corporations. EBP documentation for General Account also includes estimates of transfers as grant, subsidies, interest subsidies and capital investment which are for Incorporated Administrative Agency, Government-affiliated organs, special corporations, corporations of which the government invest majority and others. The documentation includes some narrative description, and the relevant information is spread throughout the document(s). Relevant Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] FILP Plan, pp.571-573 General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] [Note: Data provided for contributions and for grants and subsidies for operation to incorporated administrative agency and others.] Government-affiliated Organ's Account Capital funding from government, p. 24 and p.26 <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3] Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm)) Doc[5] Appended chart, pp.13-15 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_g.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_g.pdf)) FILP Plan, pp.1-33 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_h.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_h.pdf)) Budget Reference Documents <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Doc[4]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3] Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4] Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) Doc[5] FILP Plan [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_h.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_h.pdf))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.



**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

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

**Answer:** b. (67)

**Sources:** EBP documentation provides extensive reporting about a range of quasi-fiscal activities (QFAs) used by the Government to direct financial support for specific policy objectives through a variety of mechanisms. EBP documentation provides both estimates of the amounts allocated to support various QFAs, as well as narrative discussion of the specific mechanisms (e.g. "special" loan programs). While the reporting is fragmented, making it difficult to assess the full scope of QFAs, interest rate subsidies appear to be a particularly broadly used form of QFAs in Japan. Other types of QFA mechanisms include price subsidies and foreign exchange loss compensation funds. EBP documentation providing relevant information about QFAs include: 1. Explanation of FY2016 Budget - Fiscal Investment and Loan Program (FILP) Doc[5] [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_h.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_h.pdf)) 2. Budget Reference Documents <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Doc[4] 3. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] 4. Special Account document <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] 5. Government-affiliated Organ's Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3] Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4] Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) Doc[5]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** c. (33)

**Sources:** EBP documentation does provide some information about both the value of the stock of Government-held financial assets and the flow of funds for purchases of financial assets and receipts/revenue derived from financial assets. However, EBP documentation does not provide a detailed listing of the value of individual assets. EBP documentation providing relevant information about Government-held financial assets include: Budget Reference Documents <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Doc[4] Special Account (see tables showing balance sheets for individual accounts) <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] Government-affiliated Organ's Account (see tables showing balance sheets for individual accounts) <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3] **Comments:** Researcher: Note: Additional information including a listing of assets and estimates of their values, while not fully reported in EBP documentation, is publicly available on the internet.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account>

<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3] Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)**

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

**Answer:** b. (67)

**Sources:** EBP documentation does provide a listing and valuation of Government-held non-financial assets. The table presented in the "Budget Reference Document" provides a breakdown by main categories of non-financial assets such as land, forest, buildings, machinery and others) Table: National property inventory, p.52 <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Doc[4]

**Comments:** Researcher: Note: The Ministry of Finance also maintains a national property database that includes all non-financial assets. <http://www.kokuyuzaisan-info.mof.go.jp/kokuyu/> (<http://www.kokuyuzaisan-info.mof.go.jp/kokuyu/>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

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

**Answer:** e.

**Sources:** There are no expenditure arrears. All payments are made in accordance with planned timing of expenditures and progress against planned activities/outputs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)**

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.

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

**Answer:** c. (33)

**Sources:** EBP documentation does provide information about a range of contingent liabilities, including both a broad use of loan guarantees and Government-supported insurance programs. The information provided does include estimates and some narrative discussion to explain the purpose/rationale for specific support mechanisms that take the form of a contingent liability. However, the narrative discussion does not provide explanation of the policy rationale for each QFA mechanism and some core elements are not provided, such as a valuation of the total stock of all such contingent liabilities. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf) Doc[1] Explanation of FY2016 Budget - Fiscal Investment and Loan Program (FILP) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/sy280122.htm) Doc[5] Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf) Doc[2]  
**Comments:** Researcher: Note: Article 12 of General Budget Provision of the General Account regulates the use of and the amount of contracted guarantees. Government is technically unable to guarantee any liabilities without also including a general budget provision. Article 18 similarly regulates the use of re-insurance mechanisms.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf) Doc[2] Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2017/sy290120.html) Doc[5]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** d.

**Sources:** EBP documentation does not provide any information related to future liabilities and the sustainability of finances over the longer term. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf) Government-affiliated Organ's Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf) Budget Reference Documents <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/sy280122.htm)  
**Comments:** Researcher: Note: Citizens Budget documentation does include some analysis of the long-term fiscal implications of an ageing population (pp.15-19)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf) Doc[3] Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf) Doc[4] Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2017/sy290120.html) Doc[5]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**44:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

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

**Answer:** e.

**Sources:** Japan does not receive donor assistance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** EBP documentation does not present information about tax expenditures for the budget year apart from an estimate of the amount of income deduction. Explanation of FY 2016 Tax and Stamp Revenue Budget, pp.7-8 [http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) ([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a28a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a28a.pdf)) Doc[6]

**Comments:** Researcher: Note: Although there is no tax expenditure statement for the budget year, the Government reports to the Diet about survey results concerning special tax treatment, but the report is for BY-2 (two years behind). FY2014 survey result (February 2016) [http://www.mof.go.jp/tax\\_policy/reference/stm\\_report/fy2015/...](http://www.mof.go.jp/tax_policy/reference/stm_report/fy2015/...) ([http://www.mof.go.jp/tax\\_policy/reference/stm\\_report/fy2015/index.htm](http://www.mof.go.jp/tax_policy/reference/stm_report/fy2015/index.htm))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The followings are available. Explanation of FY 2017 Tax and Stamp Revenue Budget

[http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation...](http://www.mof.go.jp/tax_policy/reference/budget_explanation...) ([http://www.mof.go.jp/tax\\_policy/reference/budget\\_explanation/008a29a.pdf](http://www.mof.go.jp/tax_policy/reference/budget_explanation/008a29a.pdf))

Doc[6] FY2015 survey result (February 2017) [http://www.mof.go.jp/tax\\_policy/reference/stm\\_report/fy2016/...](http://www.mof.go.jp/tax_policy/reference/stm_report/fy2016/...)

([http://www.mof.go.jp/tax\\_policy/reference/stm\\_report/fy2016/index.htm](http://www.mof.go.jp/tax_policy/reference/stm_report/fy2016/index.htm))

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** b. (67)

**Sources:** EBP documentation presents estimates of all earmarked revenues, but a narrative discussion is not included. Several acts regulate accounting procedures for "earmarked" revenues. Special Accounts are established to manage earmarked revenues. Article1-2(b) of Act on Special Account regulates that earmarked revenue as tax revenue must be merged as revenue of General Account to keep comprehensiveness of national

fiscal condition. Earmarked revenues are then transferred to Special Accounts. The Act on Special Account has articles specifying uses of special purpose revenue. The Act on Electric Power Development Taxation and Aviation Fuel Tax Transfer Act specify uses of tax revenue. Act on Special Account(JP) <http://law.e-gov.go.jp/htmldata/H19/H19H0023.html> (<http://law.e-gov.go.jp/htmldata/H19/H19H0023.html>) Act on Electric Power Development Taxation(JP) <http://law.e-gov.go.jp/htmldata/S49/S49H0079.html> (<http://law.e-gov.go.jp/htmldata/S49/S49H0079.html>) Aviation Fuel Tax Transfer Act(JP) <http://law.e-gov.go.jp/htmldata/S47/S47H0013.html> (<http://law.e-gov.go.jp/htmldata/S47/S47H0013.html>) Article 17 of General budget provision (for earmarked uses of the consumption tax) General Account includes earmarked revenue transfers to special accounts. There is a description of revenue transfers but not sufficient information provided in narrative discussion. Estimates for the earmarked revenues are presented in the General Account. <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1]

**Comments:** Researcher:

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1]

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**47:** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

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

**Answer:** a. (100)

**Sources:** EBP documentation does present estimates showing how the proposed budget is linked to the government's policy goals for the budget year, along with narrative discussion about the budget-policy linkages. "Explanation of FY2016 Budget and fiscal investment and loan program" includes both estimates of budget proposals and discussion of how proposed expenditures for the budget year relate to the Government policies. Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm)) Doc[5]5-30,35-51,63-79 Review [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_b.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_b.pdf)) General Account [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_b.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_b.pdf)) Special Account [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_e.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_e.pdf)) Government-affiliated Organ's Account [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_f.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_f.pdf)) FILP Plan [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h28y\\_h.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h28y_h.pdf))

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_g.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_g.pdf)) Doc[5] Review [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_b.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_b.pdf)) General Account [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_c.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_c.pdf)) Special Account [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_e.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_e.pdf)) Government-affiliated Organizations' Account [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_f.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_f.pdf)) FILP Plan [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_h.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_h.pdf))

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

**48:** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

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

**Answer:** d.

**Sources:** EBP documentation does not provide information on the link between the budget and the government's stated policy goals for a multi-year period.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** EBP documentation does not present non-financial data on inputs to be acquired during the budget year. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Government-affiliated Organ's Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Budget Reference Documents <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Limitation on number of personnel (full-time employment) by organization based on the budget is decided at the same time of cabinet decision of the budget every year. It is included in the budget submitted to the Diet. General Account

<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Limitation on number of personnel: pp.267-273 (257-263), 281-285 (272-276), 291-292 (282-283), 303-308 (295-300), 379-403 (371-395), 439-446 (432-439), 481-500 (475-494), 521-524 (515-518), 555-566 (549-560), 619-624 (613-618), 702-717 (696-711), 785-797 (780-792), 830-835 (825-830), 963-986 (958-981), 1015-1020 (1011-1016), 1057-1072 (1053-1068) Special Account <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Limitation on number of personnel: pp.109 (102), 129 (123), 154-155 (148-149), 207-209 (202-204), 259-262 (254-257), 316-317 (311-312), 372-373 (368-369), 439-440 (436-437), 473-478 (471-476), 546-549 (545-548) Government-affiliated Organization's Account <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Limitation on number of personnel: pp.19 (13), 51 (46), 104 (100), 120 (116) Summary of limitation on number of personnel (full-time employment) by organization is as follows. Explanation of FY2017 Budget and Fiscal Investment and Loan Program, pp.6-7 [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120/h29y\\_g.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120/h29y_g.pdf))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP notes that the researcher has indicated that the FY 2016 budget proposal include information on the amount of staff required. Therefore, for cross-country consistency, the answer is revised from "d" to "c".

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

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

**Answer:** d.

**Sources:** EBP documentation does not present non-financial data on results (outputs or outcomes) to be produced during the budget year. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Government-affiliated Organ's Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Budget Reference Documents <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3] Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4] Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) Doc[5]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** d.

**Sources:** EBP documentation does not present performance targets assigned to non-financial data on results. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Government-affiliated Organ's Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Budget Reference Documents <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201614001.pdf>) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy280122.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy280122.htm))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3] Budget Reference Documents <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201714001.pdf>) Doc[4] Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy290120.html](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy290120.html)) Doc[5]

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EBP documentation does present estimates for all policies intended to benefit the country's most impoverished and disadvantaged populations, along with a narrative description highlighting the main elements of those policies and budget proposals. General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf) Doc[1] 318(159),650(325) Explanation of FY2016 Budget and fiscal investment and loan program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/sy280122.htm) Doc[5] General Account - Social Security Expenditures [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/h2...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/h2...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/h28y\_c.pdf)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf) Doc[1] Explanation of FY2017 Budget and Fiscal Investment and Loan Program [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2017/sy290120.html) Doc[5] General Account - Social Security Expenditures [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2017/sy290120/h29y\_c.pdf)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 draft budget proposal, as noted in Section 1.

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

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

**Answer:** c. (33)

**Sources:** A timetable is not published as a part of EBPs and supporting documents. MoF just publishes documents on budget process in progress as below. [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/index.htm)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** In the guideline for FY2016 budget request, the deadline for submissions from other government entities to the Ministry of Finance is set. [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2016/sy270724.pdf)

**Researcher response:** The document cited by the government reviewers includes the deadline of budget demands by ministries and agencies. Therefore, the response is revised from "d" to "c".The FY 2017 version of the document can be viewed at the following link: [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) (http://www.mof.go.jp/budget/budger\_workflow/budget/fy2017/sy280802.pdf)



**54:** Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

**Answer:** d.

**Sources:** PBS documentation does not present the core components of the macroeconomic forecasts. Budget Overview of FY2017 <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_03.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_03.pdf)) Guidelines for FY2017 Budget Request (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**55:** Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

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

**Answer:** c. (33)

**Sources:** PBS documentation does not present an estimate of total expenditures and while there is some discussion of expenditure policies and priorities, that discussion is quite limited. 1) Budget Overview of FY2017 <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_03.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_03.pdf)) 2) Guidelines for FY2017 Budget Request (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**56:** Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

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

**Answer:** d.

**Sources:** PBS documentation does not present either an estimate of total revenues or information related to the government's revenue policies and priorities. Budget Overview of FY2017 <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0\\_03.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0726/shiry0_03.pdf)) Guidelines for FY2017 Budget Request (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf))

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

**57:** Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

**Answer:** d.

**Sources:** PBS documentation does not present any of the three estimates related to government borrowing and debt. 26 July 2016 Budget overview of FY2017 [http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yo...](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yo...) ([http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yosannozentai.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yosannozentai.pdf)) (JP) 2 August 2016 Guidelines for FY2017 budget requests (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf)) (JP)

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

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

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

**Answer:** b.

**Sources:** PBS documentation does not present multi-year estimates of total expenditures. 26 July 2016 Budget overview of FY2017 [http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yo...](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yo...) ([http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29\\_yosannozentai.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/cabinet/2016/29_yosannozentai.pdf)) (JP) 2 August 2016 Guidelines for FY2017 budget requests (ceiling) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802.pdf)) (JP)

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

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

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

**Answer:** a. (100)

**Sources:** EB documentation includes estimates for each of the three expenditure classifications. However as explained in the "Comments" below, the functional classification data is especially weak relative to the standard international functional classification and there are also shortcomings with the economic classification relative to the international standard. <General Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>

(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account>  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2]  
<Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>  
(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Comments:** Researcher: Note: For functional classification, the extent to which functional data is provided may not be sufficient to support an "a" response. Also, for economic classification, data for most categories comprising the standard international classification are provided, but not for all of them. Data is provided for: - compensation of employees (personnel expenses/wages & salaries) - interest payments to service debt - social benefits (although possibly with some other expenses also included such as health spending) - grants/financing (at least those to local governments) However, two standard categories are not specified: - purchases of goods and services - subsidies (to public or private enterprises);

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account>  
<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2]  
<Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 enacted budget, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EB documentation presents "program" level data accounting for all expenditures. Program level estimates are provided within a highly disaggregated (extremely detailed) administrative classification presentation of expenditures. <General Account>  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] <Special Account>  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2]  
<Government-affiliated Organ's Account> <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>  
(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3]

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account>  
<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2]  
<Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>  
(<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 enacted budget, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EB documentation presents revenue estimates by category. <TAX> General Account  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] 37-38(19), 183-184(92) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>  
(<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] 24(12), 13(25), 96-97(48-49), 100(50), 114(57), 117(59) <NON-TAX>  
General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] 13-46(17-23), 184-191(92-96), 192-208, 111-244(96-104, 106-122) Special Account  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] 24-47(12-

24) 96-101(48-51),104-106(52-53),112-115 (56-58, 117-118 (59),122-124(61-62),135-137(68-69),139-140(70),142(71),144-146(72-73),166-167(83-84),170(85),174-176(87-88),178(89),181-184(91-92),214-216(107-108),218-219(109-110),223-225(111-113),229-230(115),235-239(118-120),274-279(137-140),281(141),284-288(142-144),290-294(145-147),296-298(148-149),300-304(150-152),332-337(166-169),339-343(170-172),345-353(173-177),355-359(178-180),424-425(212-213),428-431(214-216),438-441(219-221),450-457(225-229),459-465(230-233),467-438(234),501-504(251-252),531-532(266) Government-affiliated Organ's Account  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3] 10-13(5-7),15-17(8-9),30-46(15-23),48-49(24-25),101-103(51-52),115-117(58-59)

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 enacted budget, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** EB documentation does present individual sources of revenue. <TAX> General Account

<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] 37-38(19), 183-184(92) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] 24(12),13(25),96-97(48-49),100(50),114(57),117(59) <NON-TAX> General Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>) Doc[1] 13-46(17-23),184-191(92-96),192-208,111-244(96-104,106-122) Special Account <http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201612001.pdf>) Doc[2] 24-47(12-24) 96-101(48-51),104-106(52-53),112-115 (56-58, 117-118 (59),122-124(61-62),135-137(68-69),139-140(70),142(71),144-146(72-73),166-167(83-84),170(85),174-176(87-88),178(89),181-184(91-92),214-216(107-108),218-219(109-110),223-225(111-113),229-230(115),235-239(118-120),274-279(137-140),281(141),284-288(142-144),290-294(145-147),296-298(148-149),300-304(150-152),332-337(166-169),339-343(170-172),345-353(173-177),355-359(178-180),424-425(212-213),428-431(214-216),438-441(219-221),450-457(225-229),459-465(230-233),467-438(234),501-504(251-252),531-532(266) Government-affiliated Organ's Account  
<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201613001.pdf>) Doc[3] 10-13(5-7),15-17(8-9),30-46(15-23),48-49(24-25),101-103(51-52),115-117(58-59)

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. <General Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201711001.pdf>) Doc[1] <Special Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201712001.pdf>) Doc[2] <Government-affiliated Organization's Account> <http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf> (<http://www.bb.mof.go.jp/server/2017/dlpdf/DL201713001.pdf>) Doc[3]

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 enacted budget, as noted in Section 1.

## 63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

**Answer:** a. (100)

**Sources:** EB documentation provides estimates for all three core elements related to government borrowing and debt in the budget year. One document (Japan's Fiscal Condition - available in both Japanese and English) includes budget year estimates for all three core elements. 1. Net new borrowing Table: General Account Budget (Revenues and Expenditures), p.1 Graph: Trends in General Account Tax Revenues, Total Expenditures and Government Bond Issues, p.2 Graph: Government Bond Issues and Bond Dependency Ratio, p.3 2. Total outstanding debt: Table: Debt Situation, p.1 Graph: Trends in General Account Tax Revenues, Total Expenditures and Government Bond Issues, p.2 Graph: Accumulated Government Bonds Outstanding, p.4 3. Interest payments: Graph: Trends in Interest Payments and Interest Rate, p.6 Graph: Transition of Major Expenditure Items in the General Account, p.7 Table: General Account Expenditures, p.9 Japan's Fiscal Condition (in both Japanese and English) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/se...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/seifuan28/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/seifuan28/04.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japan's Fiscal Condition (in both Japanese and English) Public Finance Statistics Book <http://www.mof.go.jp/english/budget/budget/fy2017/02.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/02.pdf>) (EN) [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/se...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/se...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/seifuan29/04.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/seifuan29/04.pdf)) (JP)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 budget, and confirms that the researcher is correct in assessing the FY 2016 enacted budget, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** CB documentation provides information beyond the core elements. There are several separate documents viewed as part of the full CB documentation. One document (also available in English translation) is the "Japanese Public Finance Fact Sheet", which alone provides: total expenditures and revenues breakdown of expenditures by main sectors and types of expenditures breakdown of revenues by main sources (specific taxes, revenue from bond and other (non-tax) revenues data for government borrowing and total debt, including the composition of debt by different types of debt instruments long-term data series for expenditures, revenues and debt international comparisons of fiscal conditions and trends fiscal projections for different macroeconomic forecast scenarios (baseline growth vs "economic revival case" macroeconomic indicators highlights of the main policy initiatives across sectors analysis of key factors (e.g. demographic data) driving expenditures for key sectors (especially for social security and health sectors) Japanese Public Finance Fact Sheet 2016 <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) Other CB documentation provides: more detailed program-level information additional information about macroeconomic conditions and forecasts detailed information about revenue sources contact information FY2016 Fiscal report to the public [http://www.mof.go.jp/budget/report/46\\_report/fy2016/h28.pdf](http://www.mof.go.jp/budget/report/46_report/fy2016/h28.pdf) ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/h28.pdf](http://www.mof.go.jp/budget/report/46_report/fy2016/h28.pdf)) Doc[7] Learning material of the budget [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei2016...](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei2016...) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf)) Doc[8]

**Comments:** Researcher: Article46(1) of Public Finance Law says following. "When the budget plan is finalized, the Cabinet shall immediately report to the general public on the budget, revenue and expenditure accounts of the previous year, the current balance of public bonds, borrowings and national property, and general matters on public finance, in appropriate ways such as by announcement and printed matters." <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) According to this article, MoF provides "FY2016 Fiscal report to the public". MoF provides Learning material of the budget which the public can understand outline of fiscal situation.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japanese Public Finance FactSheet 2017 (EN) <http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf>) FY2017 Fiscal report to the public [http://www.mof.go.jp/budget/report/46\\_report/fy2017/index.ht...](http://www.mof.go.jp/budget/report/46_report/fy2017/index.ht...) ([http://www.mof.go.jp/budget/report/46\\_report/fy2017/index.html](http://www.mof.go.jp/budget/report/46_report/fy2017/index.html)) Doc[7] Rethinking Japan's Public Finance (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/20...](http://www.mof.go.jp/budget/fiscal_condition/related_data/20...) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf)) Doc[8]

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP appreciates the additional information provided by the peer reviewer on the FY 2017 Citizens Budget, and confirms that the researcher is correct in assessing the FY 2016 citizens budget, as noted in Section 1.

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

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

**Answer:** a. (100)

**Sources:** CB documentation is disseminated through internet posting by Ministry of Finance. Japanese Public Finance Fact Sheet 2016 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) FY2016 Fiscal report to the public (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)... ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)) Learning material of the budget (JP) [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf)... ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf))

### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Paper versions of Japanese Public Finance Fact Sheet 2017, FY2017 Fiscal report to the public, and Rethinking Japan's Public Finance are also published. MoF sends to people these paper versions on demand. [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/haifu.html](http://www.mof.go.jp/budget/fiscal_condition/related_data/haifu.html) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/haifu.html](http://www.mof.go.jp/budget/fiscal_condition/related_data/haifu.html)) Information on FY2017 Budget is available. Japanese Public Finance FactSheet 2017 (EN) <http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf>) FY2017 Fiscal report on state of affairs (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/) ([http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)) Rethinking Japan's Public Finance (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** "Japanese Public Finance Fact Sheet" is disseminated widely through the internet, paper and lecture.

**IBP comment:** IBP acknowledges the additional information provided by the peer and government reviewers. Based on the additional information, and for cross-country consistency purposes, the answer is revised from "c" to "a".

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

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

**Answer:** d.

**Sources:** The executive has not established any consultative mechanisms to identify the public's requirements for budget information in the Citizen's Budget. Japanese Public Finance Fact Sheet 2016 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) FY2016 Fiscal report to the public (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)... ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)) Learning material of the budget (JP) [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf)... ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf))

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Japanese Public Finance FactSheet 2017 (EN) <http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2017/03.pdf>) FY2017 Fiscal report on state of affairs (JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/) ([http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)) Rethinking Japan's Public Finance (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The government implements the questionnaire investigation about the leaflet "Rethinking Japan's Public Finance", which is one of the Citizen Budgets. The result is reflected in the next year leaflet. Rethinking Japan's Public Finance

[http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/20...](http://www.mof.go.jp/budget/fiscal_condition/related_data/20...)  
([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf))

**IBP comment:** Answer choice "d" is maintained as the researcher could not find any evidence of the questionnaire the government reviewer has mentioned in its comments. In addition, the document cited by the government reviewer is not considered to be a Citizens Budget, as noted in Section 1 of the questionnaire.

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

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

**Answer:** b. (67)

**Sources:** CB documents are produced for 3 stages of the budget cycle (EB, YER and AR). 1. Enacted Budget Japanese Public Finance FactSheet 2016 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) FY2016 Fiscal report to the public(JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm) ([http://www.mof.go.jp/budget/report/46\\_report/fy2016/index.htm](http://www.mof.go.jp/budget/report/46_report/fy2016/index.htm)) Learning material of the budget (JP) [www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201...](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201...) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/zaisei201604.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/zaisei201604.pdf)) 2. Year-End Report Explanation of FY YER [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2014/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2014/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2014/ke\\_setsumei26.htm](http://www.mof.go.jp/budget/budger_workflow/account/fy2014/ke_setsumei26.htm)) 3. Audit Report Feature of FY2014 AR [http://www.jbaudit.go.jp/report/new/characteristic26/fy26\\_ka...](http://www.jbaudit.go.jp/report/new/characteristic26/fy26_ka...) ([http://www.jbaudit.go.jp/report/new/characteristic26/fy26\\_kanshin.html](http://www.jbaudit.go.jp/report/new/characteristic26/fy26_kanshin.html)) Summary of FY2014 AR <http://www.jbaudit.go.jp/report/new/summary26/index.html> (<http://www.jbaudit.go.jp/report/new/summary26/index.html>)

### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** CB documents are produced for 4 stages of the budget cycle (PBS, EB, YER and AR). 1. Budget Formulation Image of guidelines for FY2017 budget requests [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802b.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802b.pdf)) 2. Enacted Budget Japanese Public Finance FactSheet 2017 (EN) <http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf> (<http://www.mof.go.jp/english/budget/budget/fy2016/03.pdf>) FY2017 Fiscal report to the public(JP) [http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/) ([http://www.mof.go.jp/budget/report/46\\_report/fy2017/](http://www.mof.go.jp/budget/report/46_report/fy2017/)) Rethinking Japan's Public Finance (JP) [http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/20...](http://www.mof.go.jp/budget/fiscal_condition/related_data/20...) ([http://www.mof.go.jp/budget/fiscal\\_condition/related\\_data/201704\\_00\\_kanryaku.pdf](http://www.mof.go.jp/budget/fiscal_condition/related_data/201704_00_kanryaku.pdf)) 2. Year-End Report Explanation of FY YER [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html)) 3. Audit Report Feature of FY2015 AR [http://www.jbaudit.go.jp/report/new/characteristic27/fy27\\_ka...](http://www.jbaudit.go.jp/report/new/characteristic27/fy27_ka...) ([http://www.jbaudit.go.jp/report/new/characteristic27/fy27\\_kanshin.html](http://www.jbaudit.go.jp/report/new/characteristic27/fy27_kanshin.html)) Summary of FY2015 AR <http://www.jbaudit.go.jp/report/new/summary27/index.html> (<http://www.jbaudit.go.jp/report/new/summary27/index.html>)

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** As the Image of guidelines for FY2017 budget requests ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2017/sy280802b.pdf](http://www.mof.go.jp/budget/budger_workflow/budget/fy2017/sy280802b.pdf))) is not considered to be a Citizens Budget, the response of "b" is unchanged.

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

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

**Answer:** b. (67)

**Sources:** IYR documentation presents actual expenditure for 2 of 3 expenditure classifications - by administrative unit and functional classification. Actual expenditures by economic classification are not presented. Administrative classification: State of National Treasury receipts and expenditure [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) October 2016 \*Doc[9] revenue(1) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2810a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2810a.html)) expenditure by administrative unit (2) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2810b.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2810b.html)) special account(3-5) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...)

([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2810c.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2810c.html)) Okinawa Development Finance Corporation(6)  
[http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...)  
([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2810d.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2810d.html)) Budget execution survey report(JP)  
[http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) Second quarter of FY2016 budget execution(JP) Doc[10] [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.html)...  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.html)) 1) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.p...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.pdf)) 2) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2b.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2b.p...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2b.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2b.pdf)) 3) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2c.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2c.p...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2c.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2c.pdf)) 1) ..... page1(1) general account expenditures by administrative unit page6-20(3-10) general account expenditure by administrative unit and main item(functions) 2)..... page1-18(11-19) general account expenditure by administrative unit and main item(functions) 3)..... page1-4(20-21) special account expenditure and revenue by unit page5(22) government-affiliated organ expenditure and income by project

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** IYR documentation includes presentation of expenditures for individual programs for the budget year. Budget execution survey report(JP) [http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) Second quarter of FY2016 budget execution(JP) Doc[10] [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.html)...  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.html)) 1) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.p...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.pdf)) 2) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2b.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2b.p...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2b.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2b.pdf)) 3) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2c.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2c.p...)  
([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2c.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2c.pdf)) 1) ..... page1(1) general account expenditures by administrative unit page6-20(3-10) general account expenditure by administrative unit and main item(functions) 2)..... page1-18(11-19) general account expenditure by administrative unit and main item(functions) 3)..... page1-4(20-21) special account expenditure and revenue by unit page5(22) government-affiliated organ expenditure and income by project

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

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

**Answer:** a. (100)

**Sources:** IYR documents do provide limited amount of comparison between actual year-to-date expenditures with the same period in the previous year. Budget execution survey report (JP), p.1 Second quarter of FY2016 budget execution(JP) Doc[10] [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.p...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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



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

**Answer:** a. (100)

**Sources:** IYR documentation does present data for actual revenues by category such as tax, non-tax and others. State of National Treasury receipts and expenditure [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) October 2016 \*Doc[9] revenue(1) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2810a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2810a.html)) special account(3-5) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2810c.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2810c.html)) Okinawa Development Finance Corporation(6) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2810d.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2810d.html)) Budget execution survey report(JP) [http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) Second quarter of FY2016 budget execution(JP) Doc[10] [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.ht...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.html)) 1) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.p...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.pdf)) 3) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2c.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2c.p...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2c.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2c.pdf)) 1) .... page1-3(1-2) general account revenue by category and specification 3)..... page1-4(20-21) special account expenditure and revenue by unit page5(22) government-affiliated organ expenditure and income by project

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** IYR documentation does present data for actual revenues by individual sources of revenue. State of National Treasury receipts and expenditure [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/i...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/i...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/index.htm](http://www.mof.go.jp/budget/report/revenue_and_expenditure/index.htm)) October 2016 \*Doc[9] revenue(1) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2810a.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2810a.html)) special account(3-5) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2810c.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2810c.html)) Okinawa Development Finance Corporation(6) [http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/f...](http://www.mof.go.jp/budget/report/revenue_and_expenditure/f...) ([http://www.mof.go.jp/budget/report/revenue\\_and\\_expenditure/fy2016/2810d.html](http://www.mof.go.jp/budget/report/revenue_and_expenditure/fy2016/2810d.html)) Budget execution survey report(JP) [http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm) ([http://www.mof.go.jp/budget/report/budget\\_use/index.htm](http://www.mof.go.jp/budget/report/budget_use/index.htm)) Second quarter of FY2016 budget execution(JP) Doc[10] [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.ht...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.ht...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2.html](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2.html)) 1) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.p...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.pdf)) 3) [http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2c.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2c.p...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2c.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2c.pdf)) 1) .... page1-3(1-2) general account revenue by category and specification 3)..... page1-4(20-21) special account expenditure and revenue by unit page5(22) government-affiliated organ expenditure and income by project

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

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

**Answer:** a. (100)

**Sources:** IYR documents do provide limited amount of comparison between actual year-to-date revenue with the same period in the previous year. Budget execution survey report (JP), p.1 Second quarter of FY2016 budget execution(JP) Doc[10]  
[http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.p...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

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

**Answer:** c. (33)

**Sources:** IYR documentation presents data for 1 of the 3 estimates related to government borrowing and debt - net new borrowing. Note: The information is presented separately for revenues from Government bonds and for payments related to Government bonds. The NET NEW borrowing can be calculated as the difference of bond revenues less bond payments. Budget execution survey report(JP) Second quarter of FY2016 budget execution(JP) \*Doc[10] p.1 and p.3 - public bonds as a part of revenue p.14 - public bond payment  
[http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.p...](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.p...) ([http://www.mof.go.jp/budget/report/budget\\_use/fy2016/28\\_2a.pdf](http://www.mof.go.jp/budget/report/budget_use/fy2016/28_2a.pdf))

**Comments:** Researcher: Note: MoF does provide information on its website for the other 2 core elements - amount of total debt (public bonds) and for interest payments, but not as part of the IYR documentation. For amount of outstanding debt: Balance of public bonds, borrowing and government guaranteed liabilities as of September 2016(quarterly report) <http://www.mof.go.jp/jgbs/reference/gbb/2809.html> (<http://www.mof.go.jp/jgbs/reference/gbb/2809.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

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

**Answer:** c. (33)

**Sources:** IYR documentation does not provide information regarding the composition of total outstanding debt.

**Comments:** Researcher: Note: MoF does provide information on its website for all three core elements but not as part of the IYR documentation. 1. Interest rates [http://www.mof.go.jp/jgbs/reference/interest\\_rate/jgbcm.csv](http://www.mof.go.jp/jgbs/reference/interest_rate/jgbcm.csv) ([http://www.mof.go.jp/jgbs/reference/interest\\_rate/jgbcm.csv](http://www.mof.go.jp/jgbs/reference/interest_rate/jgbcm.csv)) [http://www.mof.go.jp/jgbs/reference/interest\\_rate/data/jgbcm...](http://www.mof.go.jp/jgbs/reference/interest_rate/data/jgbcm...) ([http://www.mof.go.jp/jgbs/reference/interest\\_rate/data/jgbcm\\_all.csv](http://www.mof.go.jp/jgbs/reference/interest_rate/data/jgbcm_all.csv)) 2. Maturity profile Result of public bonds bidding (40,30,50,15,10,6,5,4,2years, and so on) [http://www.mof.go.jp/jgbs/reference/appendix/jgb\\_historical...](http://www.mof.go.jp/jgbs/reference/appendix/jgb_historical...) ([http://www.mof.go.jp/jgbs/reference/appendix/jgb\\_historical\\_data.xls](http://www.mof.go.jp/jgbs/reference/appendix/jgb_historical_data.xls)) Result of T-bill bidding <http://www.mof.go.jp/jgbs/reference/appendix/syukan/index.h...> (<http://www.mof.go.jp/jgbs/reference/appendix/syukan/index.html>) 3. Domestic versus external debt (noting that all debt if domestic and amount of debt debt is provided). Public bonds related materials <http://www.mof.go.jp/jgbs/reference/appendix/index.htm> (<http://www.mof.go.jp/jgbs/reference/appendix/index.htm>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Maturity profile of the debt and whether the debt is domestic or external are reported in Quarterly state of outstanding of government debt, borrowing, and government-guaranteed bond <http://www.mof.go.jp/jgbs/reference/gbb/data.htm> (<http://www.mof.go.jp/jgbs/reference/gbb/data.htm>) Information on Interest rates on the debt is reported daily from the MoF. [http://www.mof.go.jp/jgbs/reference/interest\\_rate/index.htm](http://www.mof.go.jp/jgbs/reference/interest_rate/index.htm) ([http://www.mof.go.jp/jgbs/reference/interest\\_rate/index.htm](http://www.mof.go.jp/jgbs/reference/interest_rate/index.htm))

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The researcher notes that the document cited by the peer reviewer is a quarterly report of the government debt. It includes information on the maturity profile of the debt. The interest rate information cited by the peer reviewer is not considered to be part of the IYR. Therefore, the response is revised from "d" to "c".

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

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

**Answer:** d.

**Sources:** MYR is not produced.

**Comments:** Researcher: There are 2 documents which were initially considered as possible MYR documents, but upon further review, IBP has determined that the 2 documents cited below do not, in fact, meet the OBS criteria as being MYR documents. Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** d.

**Sources:** MYR documentation is not produced.

**Comments:** Researcher: There are 2 documents which were initially considered as possible MYR documents, but upon further review, IBP has determined that the 2 documents cited below do not, in fact, meet the OBS criteria as being MYR documents. Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** d.

**Sources:** MYR documentation is not produced.

**Comments:** Researcher: There are 2 documents which were initially considered as possible MYR documents, but upon further review, IBP has determined that the 2 documents cited below do not, in fact, meet the OBS criteria as being MYR documents. Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** d.

**Sources:** MYR documentation is not produced.

**Comments:** Researcher: There are 2 documents which were initially considered as possible MYR documents, but upon further review, IBP has determined that the 2 documents cited below do not, in fact, meet the OBS criteria as being MYR documents. Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** d.

**Sources:** MYR documentation is not produced.

**Comments:** Researcher: There are 2 documents which were initially considered as possible MYR documents, but upon further review, IBP has determined that the 2 documents cited below do not, in fact, meet the OBS criteria as being MYR documents. Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>

(<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP)  
<http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** b.

**Sources:** MYR documentation is not produced.

**Comments:** Researcher: There are 2 documents which were initially considered as possible MYR documents, but upon further review, IBP has determined that the 2 documents cited below do not, in fact, meet the OBS criteria as being MYR documents. Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>  
(<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP)  
<http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** d.

**Sources:** MYR documentation is not produced.

**Comments:** Researcher: There are 2 documents which were initially considered as possible MYR documents, but upon further review, IBP has determined that the 2 documents cited below do not, in fact, meet the OBS criteria as being MYR documents. Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>  
(<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP)  
<http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

- d. (0) No, estimates of government borrowing and debt have not been updated.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** MYR documentation is not produced.

**Comments:** Researcher: There are 2 documents which were initially considered as possible MYR documents, but upon further review, IBP has determined that the 2 documents cited below do not, in fact, meet the OBS criteria as being MYR documents. Economic and Fiscal Projections for Medium to Long Term Analysis(Executive Summary)(EN) <http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf> (<http://www5.cao.go.jp/keizai1/2016/h28pointeng01.pdf>) Economic and Fiscal Projections for Medium to Long Term Analysis(JP) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/...> ([http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0\\_03-1.pdf](http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/0121/shiry0_03-1.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**84:** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

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

**Answer:** a. (100)

**Sources:** YER documentation does include estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Reporting of financial data, including amounts of year-end actual outcomes and the comparisons to original (and revised) budgeted amounts, are provided in the following 4 YER documents: (1) Settlement of the FY 2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Doc[11] This document provides: a. Data on actual budget (=enacted budget + supplemental budget + carryover from FY2014), budget revisions and actual expenditures by administrative unit and by main items (pp.11-12) b. Data on actual budget, carryover from FY2014, usage of reserve fund, budget revisions, actual expenditure, amount of carryover to FY2016 and unused balances by administrative unit and by project/program (pp.53-93) (2) Reference Documents of Settlement of the FY2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf>) Doc[12] This document includes data on enacted budget (including the supplemental budget), amount carried over from FY2014, usage of reserve fund, actual budget, actual expenditures, carry over to FY2016 and balances. (3) Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Doc[13] This document includes data on enacted budget (including the supplemental budget), carried over from FY2014, usage of reserve fund, actual budget and remaining balances. (4) Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) Doc[14] This document includes data on enacted budget (including supplemental budget), amount carried over from FY2014 (previous year), usage of reserve fund, actual budget (=enacted budget +carried over from FY2014), actual expenditures (for FY2015) and the expected carry over to FY2016 of unused funds. Narrative discussion (and data): The following two citations provide data, as well as narrative discussion of year-end finances (and performance/expected outputs), including variances between budgeted/planned and actual outcomes (financial and non-financial) at a program/project level. (5) Settlement of the FY2015 Government-affiliated organs <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf>) Doc[15] (6) Explanation of FY2015 Settlement Doc[16] <General Account> Social Security(13-29) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_04.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_04.pdf)) Education and Science(30-77) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_05.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_05.pdf)) Public Bonds(78-79) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_06.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_06.pdf)) Pension(80-82) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_07.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_07.pdf)) Local Allocation Tax Grant(83-84) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_08.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_08.pdf)) Defense Force(85-92) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_09.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_09.pdf)) Public Work(93-115) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_10.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_10.pdf)) Economic Cooperation(116-123) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_11.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_11.pdf)) Energy Policy(124-126) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_13.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_13.pdf)) Stable Food Supply(127-133) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_14.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_14.pdf)) Others(134-150)

[http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_15.pdf) Rearrangement to special account for reconstruction from great east Japan earthquake(150) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_16.pdf) <Special Account> Special Account for Allotment of Local allocation tax and transferred tax(157-159) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_20.pdf) Special Account for earthquake reinsurance(160-161) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_21.pdf) Special Account for the National Debt Consolation Fund(162-164) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_22.pdf) Special Account for Foreign Exchange Fund(165-167) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_23.pdf) Special Account for Fiscal Investment and Loan Program(168-173) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_24.pdf) Measures for Energy Special Account(174-190) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_25.pdf) Special Account for Labour Insurance(191-239) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_26.pdf) Special Account for Pension(240-254) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_27.pdf) Special Account for Stable Food Supply(255-271) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_28.pdf) Special Account for National Forest Project Debt Management(272) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_29.pdf) Special Account for Trade Reinsurance(273-275) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_30.pdf) Special Account for Patent(276-277) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_31.pdf) Special Account for Automobile Safety(278-286) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_32.pdf) Special Account for Reconstruction from Great east Japan earthquake(287-312) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_33.pdf) <Government-affiliated Organ> Okinawa Development Finance Corporation(313-317) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_35.pdf) Japan Finance Corporation(318-331) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_36.pdf) Japan Bank for International Cooperation(332-333) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
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 (http://www.mof.go.jp/budget/budger\_workflow/account/fy2015/kessan\_27\_38.pdf)

**Comments:** Researcher: (4) (5) (6)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** YER documentation provides data for expenditures for all 3 expenditure classifications - administrative, economic and functional. However, it should be noted that (as in the case of EBP and EB documentation), the data provided for functional categories is not complete relative to a well-defined functional classification. although it is acknowledged that there are references to some of the standard functional categories such as defence and education. (1) Settlement of the FY 2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf) Doc[11] - Presents data by administrative units (p.11), as well as more detailed breakdowns showing specific policies and economic classification data by administrative unit (pp.53-93) (2) Reference Documents of Settlement of the FY2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf) Doc[12] - Presents data by administrative units (3) Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf) Doc[13] - Presents expenditure data for each special account (4)Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf) Doc[14] - Presents expenditure data of each special account broken down by program/activity level items and economic categories of spending, with information about

which ministries and agencies have jurisdiction. (5)Settlement of the FY2015 Government-affiliated organs <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf>) Doc[15] - Presents expenditure data for each government-affiliated organ broken down by program/activity-level items and economic categories of spending.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Year-End Report presents estimates for program-level items accounting for all expenditures. (1)Settlement of the FY 2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Doc[11] - Presents expenditure data by administrative unit broken down by program-specific items (pp. 53-93) (2)Reference Documents of Settlement of the FY2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf>) Doc[12] - Includes expenditure data for individual programs/policy-based items. (3)Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Doc[13] - Individual account data extends to a level of detail that is effectively program-level information. (4)Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) Doc[14] - Individual account data extends to a level of detail that is effectively program-level information.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?**

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

**Answer:** a. (100)

**Sources:** YER documentation does present estimates of the differences between the enacted levels and the actual outcome for all revenues, together with a narrative discussion. Revenue data: The first 5 documents cited below offer comprehensive reporting on revenue data, including both budgeted and actual revenues by administrative units and by categories, with variances between budgeted and actual amounts also presented. (1) Settlement of the FY 2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Doc[11] pp.5-7 and pp.40-52 (2) Reference Documents of Settlement of the FY2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf>) Doc[12] pp.5-17 and pp.18-65 (3) Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Doc[13] pp. 6-58 (4)Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) (5)Settlement of the FY2015 Government-affiliated organs <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf>) Doc[15] Narrative discussion: These "explanation" documentation cited below includes a review revenue performance offering narrative discussion, while also included extensive references to revenue data. (6)Explanation of FY2015 Settlement [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html)) Doc[16] General Account Revenue, pp.150-155 Special Account, pp.157-312 Special Account for Allotment of Local allocation tax and transferred tax(157-159) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_20.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_20.pdf)) Special Account for earthquake reinsurance(160-161)



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([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_21.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_21.pdf)) Special Account for the National Debt Consolation Fund(162-164) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_22.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_22.pdf)) Special Account for Foreign Exchange Fund(165-167) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_23.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_23.pdf)) Special Account for Fiscal Investment and Loan Program(168-173) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_24.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_24.pdf)) Measures for Energy Special Account(174-190) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_25.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_25.pdf)) Special Account for Labour Insurance(191-239) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_26.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_26.pdf)) Special Account for Pension(240-254) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_27.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_27.pdf)) Special Account for Stable Food Supply(255-271) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_28.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_28.pdf)) Special Account for National Forest Project Debt Management(272) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_29.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_29.pdf)) Special Account for Trade Reinsurance(273-275) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_30.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_30.pdf)) Special Account for Patent(276-277) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_31.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_31.pdf)) Special Account for Automobile Safety(278-286) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_32.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_32.pdf)) Special Account for Reconstruction from Great east Japan earthquake(287-312) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_33.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_33.pdf)) Government-affiliated Organ, pp.313-336 Okinawa Development Finance Corporation(313-317) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_35.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_35.pdf)) Japan Finance Corporation(318-331) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_36.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_36.pdf)) Japan Bank for International Cooperation(332-333) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_36.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_36.pdf)) Japan International Cooperation Agency(334-336) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...)  
([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_38.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_38.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** YER documentation does present revenue data by category such as tax and non-tax. Items (1) and (2) cited below presents revenue data by category such as tax ,non-tax and public bonds, with tax and non-tax revenues categorized by specific items and by administrative units: (1) Settlement of the FY 2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Doc[11], pp.40-52 (2)Reference Documents of Settlement of the FY2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf>) Doc[12], pp. 5-17 and pp.18-65 Items (3) and (4) presents revenue data for special accounts: (3)Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Doc[13], pp.6-58 (4)Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) Doc[14] Item (5) below presents information on revenues by individual organization, account and items: (5)Settlement of the FY2015 Government-affiliated organs <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf>) Doc[15]

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** YER documentation does present revenue data by category such as tax and non-tax. Items (1) and (2) cited below presents data for individual sources of revenue for individual administrative units: (1) Settlement of the FY 2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Doc[11], pp.40-52 (2)Reference Documents of Settlement of the FY2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf>) Doc[12], pp. 5-17 and pp.18-65 Items (3) and (4) presents revenue data for information on individual sources of revenue for each of the special accounts: (3)Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Doc[13], pp.6-58 (4)Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) Doc[14] Item (5) below presents information on individual sources of revenue by individual organization: (5)Settlement of the FY2015 Government-affiliated organs <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf>) Doc[15]

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?**

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

**Answer:** c. (33)

**Sources:** YER documentation provides estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year (FY2015). The YER documents cited below provide sufficient data for comparison of original budget and actual outcomes for the following core elements related to government debt and borrowing, including the composition of government debt: 1. amount of net new borrowing required during the budget year 2. central government's total debt burden at the end of the budget year 3. interest payments on the outstanding debt for the budget year 4. whether debt is domestic or external (noting that ALL debt in Japan is domestic) Some information can also be found for the other two core elements, but not enough to support the comparison of original budget estimates and actual year-end outcomes. This applies to both: - interest rates on the debt - maturity profile of the debt Note that there is no extensive narrative provided in the YER documentation with regard to government debt and borrowing. (1) Settlement of the FY 2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Doc[11] (2) Reference Documents of Settlement of the FY2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201577001.pdf>) Doc[12] (3) Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Doc[13] (4) Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) Doc[14] (5) Settlement of the FY2015 Government-affiliated organs <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201576001.pdf>) Doc[15] (6) Explanation of FY2015 Settlement [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html)) Doc[16] a. Explanation on report of total amount of national credit and statement of national debt [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_39.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_39.pdf)) b. Appendix [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_40.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_40.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** YER documentation includes both data and narrative discussion for comparison of the original macroeconomic assumptions for the fiscal year and the actual outcomes for that year. Explanation of FY2015 Settlement [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/ke\\_setsumei27.html](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/ke_setsumei27.html)) Doc[16] 1. Review - includes narrative discussion with references to data for FY2015 [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_01.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_01.pdf)) 2. Appendix - tables inclusive of FY2015 and FY2014 [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_40.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_40.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** YER documentation does provide extensive information with an inventory of goods owned by Government ministries and agencies as of the end of the fiscal year (FY2015) and measurement of the change since the end of the preceding year (FY2014). However, there is no comparison to the budgeted amount of non-financial inputs planned to be purchased or acquired during the fiscal year. Increase or decrease of government owned commodities and amount of the end of FY2015 <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0010.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0010.pdf>) Doc[17] Increase or decrease of government owned commodities and amount of the end of FY2015 by administrative unit <http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0012.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL20157A0012.pdf>) Doc[18] Increase or decrease of government owned property and amount of the end of FY2015 [http://www.mof.go.jp/national\\_property/reference/houkoku/kei...](http://www.mof.go.jp/national_property/reference/houkoku/kei...) ([http://www.mof.go.jp/national\\_property/reference/houkoku/keisansyo-zougen-musyuuH27.pdf](http://www.mof.go.jp/national_property/reference/houkoku/keisansyo-zougen-musyuuH27.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

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

**Answer:** d.

**Sources:** YER documentation does not present estimates of the differences between the original estimates of non-financial data on results and the actual outcomes for these items.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** YER documentation provides estimates of the differences between the enacted level of spending and actual outcomes for all of the policies intended to benefit directly the country's most impoverished and disadvantaged populations. The YER documentation cited below includes the enacted level and actual expenditure for livelihood protection programs, as well as some explanation of these livelihood protection programs. Data provided for other social protection programs are also provided along with a narrative description highlighting the main elements of those policies and outcomes. (1) Settlement of the FY 2015 General Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201572001.pdf>) Doc[11] (2) Explanation of FY2015 Settlement Doc[16] General Account Revenue(15-16) [http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/k...](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/k...) ([http://www.mof.go.jp/budget/budger\\_workflow/account/fy2015/kessan\\_27\\_18.pdf](http://www.mof.go.jp/budget/budger_workflow/account/fy2015/kessan_27_18.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** Estimates of the differences between the original estimates of EBFs and actual outcomes are presented in the special account documentation cited below, along with very limited or no narrative discussion. (1) Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201575001.pdf>) Doc[13] (2) Reference Documents of Settlement of the FY2015 Special Account Revenues and Expenditures <http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf> (<http://www.bb.mof.go.jp/server/2015/dlpdf/DL201578001.pdf>) Doc[14]

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

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

**Answer:** a. (100)

**Sources:** Financial statement is published as s separate report. Financial Statement of FY2014 - completed on 30 March 2016  
[http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet...](http://www.mof.go.jp/budget/report/public_finance_fact_sheet...)  
([http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet/fy2014/index.html](http://www.mof.go.jp/budget/report/public_finance_fact_sheet/fy2014/index.html))

**Peer Reviewer****Opinion:** Agree with Comments

**Comments:** Financial Statement of FY2015 are available. Financial Statement of FY2015 - completed on 30 March 2017  
[http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet...](http://www.mof.go.jp/budget/report/public_finance_fact_sheet...) ([http://www.mof.go.jp/budget/report/public\\_finance\\_fact\\_sheet/fy2015/](http://www.mof.go.jp/budget/report/public_finance_fact_sheet/fy2015/))

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

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

**Answer:** a. (100)

**Sources:** The Audit Board conducts all 3 types of audits as part of its annual audit report. The scope of audit activities includes: Financial audit: i) whether the final accounts accurately reflect the financial status such as the execution of the budgets (Accuracy); Compliance audit: ii) whether the financial management is properly conducted in conformity with the approved budgets, laws and regulations (Regularity); Performance audit: iii) whether the implementation of projects and programs or budget execution is administered with the minimum cost (Economy); iv) whether the projects and programs gain the maximum result with the given cost or have the best cost-efficient outcome (Efficiency); v) whether the projects and programs achieve the intended results and produce the expected effects (Effectiveness). FY2015 Audit report  
<http://www.jbaudit.go.jp/report/new/all/index.html> (<http://www.jbaudit.go.jp/report/new/all/index.html>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

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

**Answer:** a. (100)

**Sources:** All expenditures within the SAI's mandate have been audited. The Audit Board audits all expenditures of the general account with an examination of vouchers. The Board audits financial statements of special accounts. The audit report includes audit result of the Imperial household, the Diet, the court, all administrative units, all incorporated administrative agencies, some of special corporations, government-affiliated organs and other entities. FY2015 Audit report <http://www.jbaudit.go.jp/report/new/all/index.html> (<http://www.jbaudit.go.jp/report/new/all/index.html>) Scope of Audit <http://www.jbaudit.go.jp/english/effort/coverage.html> (<http://www.jbaudit.go.jp/english/effort/coverage.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** a. (100)

**Sources:** The Audit Report includes audit results for all EBFs. Article19(1) of Act on special account regulates that any minister with authority (jurisdiction) for a special account has an obligation to produce financial statement and send it to Minister of Finance. Article19(2) regulates that the Cabinet has an obligation to submit those financial statements after auditing by the Audit Board. The audit report includes the results of an examination of all special account financial statements. Article19(1) and (2) of Act on special account (JP) <http://law.e-gov.go.jp/htmldata/H19/H19H0023.html> (http://law.e-gov.go.jp/htmldata/H19/H19H0023.html) FY2015 Audit report <http://www.jbaudit.go.jp/report/new/all/index.html> (http://www.jbaudit.go.jp/report/new/all/index.html) examination of special account financial statement [http://www.jbaudit.go.jp/report/new/all/pdf/fy27\\_12\\_tokukai...](http://www.jbaudit.go.jp/report/new/all/pdf/fy27_12_tokukai...) (http://www.jbaudit.go.jp/report/new/all/pdf/fy27\_12\_tokukai.pdf)

**Comments:** Researcher: Note: The audit of financial statements of special accounts may not be sufficient on its own. A more thorough audit process may be necessary.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** a. (100)

**Sources:** Yes, the annual audit report prepared by the Audit Board does include an executive summary. Outline of FY2015 Audit report <http://www.jbaudit.go.jp/report/new/summary27/index.html> (http://www.jbaudit.go.jp/report/new/summary27/index.html) Features of FY2015 Audit report [http://www.jbaudit.go.jp/report/new/characteristic27/fy27\\_ka...](http://www.jbaudit.go.jp/report/new/characteristic27/fy27_ka...) (http://www.jbaudit.go.jp/report/new/characteristic27/fy27\_kanshin.html)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** d.

**Sources:** The executive does not 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.

**Comments:** Researcher:

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** a. (100)

**Sources:** The Audit Report itself includes information about the status of corrective actions required to address improper facts, with information about what actions have been taken by ministries and agencies, the Diet and the Court. The Audit Report also includes a status report with information about improvement measures in relation to audit opinions and recommendations arising from the audit. According to the comments in the Audit Report: 345 items were pointed out as improper facts, 43 items required action for improvement 49 items had corrective actions taken for improvement in FY2015. There is also a status report on follow-up actions taken with respect to audit recommendations in previous years. FY2015 Audit report <http://www.jbaudit.go.jp/report/new/all/index.html> (<http://www.jbaudit.go.jp/report/new/all/index.html>) Outline of audit results, Chapter 1, Sections 1 and 2 [http://www.jbaudit.go.jp/report/new/all/pdf/fy27\\_02\\_taiyou.p...](http://www.jbaudit.go.jp/report/new/all/pdf/fy27_02_taiyou.p...) ([http://www.jbaudit.go.jp/report/new/all/pdf/fy27\\_02\\_taiyou.pdf](http://www.jbaudit.go.jp/report/new/all/pdf/fy27_02_taiyou.pdf)) Inspection results for corrective action required to address improper facts, Chapter.3, Section 3. [http://www.jbaudit.go.jp/report/new/all/ch3\\_p3.html](http://www.jbaudit.go.jp/report/new/all/ch3_p3.html) ([http://www.jbaudit.go.jp/report/new/all/ch3\\_p3.html](http://www.jbaudit.go.jp/report/new/all/ch3_p3.html)) Status of inspection results for corrective actions to improper facts recorded in audit report [http://www.jbaudit.go.jp/report/new/all/pdf/fy27\\_07\\_01.pdf](http://www.jbaudit.go.jp/report/new/all/pdf/fy27_07_01.pdf) ([http://www.jbaudit.go.jp/report/new/all/pdf/fy27\\_07\\_01.pdf](http://www.jbaudit.go.jp/report/new/all/pdf/fy27_07_01.pdf)) Status of improvement measures completed by authorities based on audit findings and recommendations [http://www.jbaudit.go.jp/report/new/all/pdf/fy27\\_07\\_02.pdf](http://www.jbaudit.go.jp/report/new/all/pdf/fy27_07_02.pdf) ([http://www.jbaudit.go.jp/report/new/all/pdf/fy27\\_07\\_02.pdf](http://www.jbaudit.go.jp/report/new/all/pdf/fy27_07_02.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** d.

**Sources:** Fiscal System Council is set by Act for Establishment of the Ministry of Finance. Council on Economic and Fiscal Policy is set by Act for Establishment of the Cabinet Office. Those are set by law but lack of independence.

**Comments:** Researcher: There are 2 bodies, one is Council on Economic and Fiscal Policy chaired by Prime Minister, and other is the Finance Ministry's Fiscal System Council. But both are not fit for IFI principle. Those have an advisory and analytical role in some part.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Fiscal System Council and Council on Economic and Fiscal Policy are the mechanisms to reflect independent views from the external experts. In fact, the former consists of top academics and business leaders and the latter consists of leading academics and experts, as well as relevant Ministers.

**IBP comment:** IBP agrees with the researcher's original response of "d," and notes that the 2016 IMF Working Paper, "The case for an Independent Fiscal Institution in Japan," (<https://www.imf.org/external/pubs/ft/wp/2016/wp16156.pdf> (<https://www.imf.org/external/pubs/ft/wp/2016/wp16156.pdf>)) also notes that the Fiscal System Council and Council on Economic and Fiscal Policy do not qualify as IFIs.

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

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Fiscal System Council is set by Act for Establishment of the Ministry of Finance. Council on Economic and Fiscal Policy is set by Act for Establishment of the Cabinet Office. Those are set by law but lack of independence.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Council on Economic and Fiscal Policy discusses the Mid-Year Economic Projection(Cabinet Office), which includes macroeconomic and fiscal forecasts.

**IBP comment:** IBP agrees with the researcher's original response of "d," and notes that the 2016 IMF Working Paper, "The case for an Independent Fiscal Institution in Japan," (<https://www.imf.org/external/pubs/ft/wp/2016/wp16156.pdf> (<https://www.imf.org/external/pubs/ft/wp/2016/wp16156.pdf>)) also notes that the Fiscal System Council and Council on Economic and Fiscal Policy do not qualify as IFIs.

#### 105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

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

**Answer:** d.

**Sources:** Fiscal System Council is set by Act for Establishment of the Ministry of Finance. Council on Economic and Fiscal Policy is set by Act for Establishment of the Cabinet Office. Those are set by law but lack of independence.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** These councils discuss directions for new policy proposal, which affect overall costings, although they do not estimate/publish costings.

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

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

**Answer:** d.

**Sources:** Fiscal System Council is set by Act for Establishment of the Ministry of Finance. Council on Economic and Fiscal Policy is set by Act for Establishment of the Cabinet Office. Those are set by law but lack of independence.



**Comments:** Researcher: There is no IFI.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The chronology of the councils are as below. (Council on Economic and Fiscal Policy) <http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/index...> (<http://www5.cao.go.jp/keizai-shimon/kaigi/minutes/2016/index.html>) (Fiscal system council) [http://www.mof.go.jp/about\\_mof/councils/fiscal\\_system\\_council...](http://www.mof.go.jp/about_mof/councils/fiscal_system_council...) ([http://www.mof.go.jp/about\\_mof/councils/fiscal\\_system\\_council/sub-of\\_fiscal\\_system/proceedings/index.html](http://www.mof.go.jp/about_mof/councils/fiscal_system_council/sub-of_fiscal_system/proceedings/index.html))

**IBP comment:** IBP agrees with the researcher's original response of "d," and notes that the 2016 IMF Working Paper, "The case for an Independent Fiscal Institution in Japan," (<https://www.imf.org/external/pubs/ft/wp/2016/wp16156.pdf>) (<https://www.imf.org/external/pubs/ft/wp/2016/wp16156.pdf>)) also notes that the Fiscal System Council and Council on Economic and Fiscal Policy do not qualify as IFIs.

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

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

**Answer:** d.

**Sources:** Committee on the budget in the Lower House session in 2016 [http://www.shugiin.go.jp/internet/itdb\\_rchome.nsf/html/rchome...](http://www.shugiin.go.jp/internet/itdb_rchome.nsf/html/rchome...) ([http://www.shugiin.go.jp/internet/itdb\\_rchome.nsf/html/rchome/News/yosan190.htm](http://www.shugiin.go.jp/internet/itdb_rchome.nsf/html/rchome/News/yosan190.htm))

**Comments:** Researcher: Committee on the budget in the Diet held session after receiving EBP, and supplemental budget proposal.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Though committee on the budget in the Diet is not held session prior to the tabling of the EBP, in committees consisting of the Diet members only in the current governing parties, budget policy is discussed prior to the tabling and has to be approved in the governing parties before the cabinet decision of the budget. This process is not defined in law.

**Government Reviewer**

**Opinion:** Not Qualified

**108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?**

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

**Answer:** b. (67)

**Sources:** Discussion Process of FY2016 Budget in the Diet [http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...) ([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DBF29A.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DBF29A.htm))

**Comments:** Researcher: Discussion Process of FY2016 Budget in the Diet explains that the Diet received FY2016 EBP on 22 January 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Discussion Process of FY2017 Budget in the Diet [http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...) ([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DC37A2.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DC37A2.htm)) Discussion Process of FY2017 Budget in the Diet explains that the Diet received FY2016 EBP on 20 January 2017.

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** b. (67)

**Sources:** Discussion Process of FY2016 Budget in the Diet [http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...)  
([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DBF29A.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DBF29A.htm))

**Comments:** Researcher: Discussion Process of FY2016 Budget in the Diet explains that FY2016 EBP was approved by the Upper House on 29 March 2016. FY2016 was begun from 1 April.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Discussion Process of FY2017 Budget in the Diet [http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...) ([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DC37A2.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DC37A2.htm))  
Discussion Process of FY2017 Budget in the Diet explains that FY2017 EBP was approved by the Upper House on 27 March 2017. FY2017 was begun from 1 April.

#### Government Reviewer

**Opinion:** Not Qualified

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

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

**Answer:** a. (100)

**Sources:** The Constitution of Japan <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...>  
(<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%97%A5%E6%9C%AC%E5%9B%BD%E6%86%B2%E6%B3%95&page=14&vm=02>)

Article 83. The power to administer national finances shall be exercised as the Diet shall determine. Article 85. No money shall be expended, nor shall the State obligate itself, except as authorized by the Diet. Article 86. The Cabinet shall prepare and submit to the Diet for its consideration and decision a budget for each fiscal year. Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...>  
(<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) Article 19 (Reduction of the amount of estimated expenditure of independent organizations) In cases where the Cabinet reduces the estimated expenditure of the Diet, the court and the Board of Audit, and the Cabinet shall, with regard to the estimated expenditure of the Diet, the court and the Board of Audit, report the details of the said reduction in the revenue and expenditure budget, and also specify the necessary finance for the Diet to correct the amount of expenditure pertaining to the Diet, the court and the Board of Audit.

**Comments:** Researcher: There is no provision in law to limit EBP amendment by the Diet. But governmental opinion stated in the committee on budget in the lower house in 1952 that the Diet has an authority to amend EBP no to damage right to submit EBP of the Cabinet.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** IBP's review of this question finds that there is no legal limit on the Diet in terms of amending the EBP. See also the OECD's assessment on this question: <http://www.keepeek.com/Digital-Asset-Management/oecd/governance...> ([http://www.keepeek.com/Digital-Asset-Management/oecd/governance/budgeting-practices-and-procedures-in-oecd-countries\\_9789264059696-en#page159Score](http://www.keepeek.com/Digital-Asset-Management/oecd/governance/budgeting-practices-and-procedures-in-oecd-countries_9789264059696-en#page159Score)) has been revised from 'b' to 'a'.

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

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

**Answer:** c. (33)

**Sources:** Discussion Process of FY2016 Budget in the Diet [http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...)  
([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DBF29A.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DBF29A.htm))

**Comments:** Researcher: EBP was approved without amendment by the Diet with majority vote in both houses.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on FY2017 Budget is available. Discussion Process of FY2017 Budget in the Diet  
[http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...) ([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DC37A2.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DC37A2.htm))

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** c. (33)

**Sources:** the Committee on Budget in the Lower House [http://www.shugiin.go.jp/internet/itdb\\_english.nsf/html/stat...](http://www.shugiin.go.jp/internet/itdb_english.nsf/html/stat...)  
([http://www.shugiin.go.jp/internet/itdb\\_english.nsf/html/statics/guide/committees.html](http://www.shugiin.go.jp/internet/itdb_english.nsf/html/statics/guide/committees.html)) the Committee on Budget in the Upper House  
<http://www.sangiin.go.jp/japanese/joho1/kousei/eng/committ/1...> (<http://www.sangiin.go.jp/japanese/joho1/kousei/eng/committ/list/I0027e.htm>)

**Comments:** Researcher: Both Houses have the Committee on Budget as a standing committee. But both committees did not publish a report with findings and recommendations prior to the budget being adopted. There are sessions' minutes and result of voting.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

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

**Answer:** d.

**Sources:** EBP was committed to the committee on budget in both houses. Discussion Process of FY2016 EBP  
[http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/ke...](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/ke...) ([http://www.shugiin.go.jp/internet/itdb\\_gian.nsf/html/gian/keika/1DBF29A.htm](http://www.shugiin.go.jp/internet/itdb_gian.nsf/html/gian/keika/1DBF29A.htm))

**Comments:** Researcher: EBP is examined only by the committee on budget according to the commitment by the House. Other sectoral standing committees are not committed to examine EBP by the House.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

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

**Answer:** d.

**Sources:** There is no committee to examine in-year implementation as a classification of matters under the jurisdiction of both Houses. The Lower House committees' jurisdiction [http://www.shugiin.go.jp/internet/itdb\\_iinkai.nsf/html/iinka...](http://www.shugiin.go.jp/internet/itdb_iinkai.nsf/html/iinka...)

([http://www.shugiin.go.jp/internet/itdb\\_iinkai.nsf/html/iinkai/iinkai\\_jounin.htm](http://www.shugiin.go.jp/internet/itdb_iinkai.nsf/html/iinkai/iinkai_jounin.htm)) The Upper House committees' jurisdiction

[http://www.sangiin.go.jp/japanese/kon\\_kokkaijyoho/iinkai/tii...](http://www.sangiin.go.jp/japanese/kon_kokkaijyoho/iinkai/tii...) ([http://www.sangiin.go.jp/japanese/kon\\_kokkaijyoho/iinkai/tiinkai.html](http://www.sangiin.go.jp/japanese/kon_kokkaijyoho/iinkai/tiinkai.html))

**Comments:** Researcher: There is no committee to examine in-year implementation as a classification of matters under the jurisdiction of both Houses.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**115:** Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...>

(<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) Article 33 (Transfer and diversion of budget) (1) With regard to the expenses allocated for each department and division or the expenses for each paragraph within each department and division as determined in the expenditure budget or continued budget, the head of each Ministry or Agency shall be prohibited from transferring or diverting the said expenses among the departments and divisions or paragraphs. However, based on the necessity for implementation of the budget plan, only in cases where such a transfer or diversion was previously approved by the Diet under the budget, shall such a transfer or diversion be permissible upon obtaining the approval of the Minister of Finance. Article 15 of General Provision of Budget(27-28P)

<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf> (<http://www.bb.mof.go.jp/server/2016/dlpdf/DL201611001.pdf>)

**Comments:** Researcher: EB includes "general provisions of budget". The Diet approved this provision as a part of EB. Article 15 of general provisions of budget is about what is a possible budget transfer or diversion among departments and divisions or paragraphs in the individual executive body based on article 33(1) of public finance law. So the legislature comprehensively approves prior to shifting funds when EB was approved. So it is likely lack of jurisdiction of the legislature but it cannot say the legislature does not have any power to shifting funds.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...>

(<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) Article 6 (Redemption of public bonds as a result of surplus in the national treasury funds) (1) In cases where surplus is generated in the current account in each fiscal year, an amount not exceeding half the amount of the said surplus shall, unless otherwise required by other laws, be used for the redemption of public bonds and repayment of borrowing within two years from the said fiscal year in which the surplus was generated. (2) The calculation of surplus mentioned in the preceding paragraph shall be determined by Cabinet order. Article 14 (Budget) Revenue and expenditure of a fiscal year shall be incorporated in the budget plan. Article 29 (Supplementary budget) The Cabinet may, only in the following cases, prepare a supplementary budget in accordance with the budget planning procedures and submit the said budget to the Diet: 1) in cases where an additional budget is prepared to compensate a shortfall in expenses pertaining to the duties of the state according to the laws or contracts; to pay the expenses which become particularly imperative due to the matters that arise after the budget plan is established (including the expenses which is only to be transferred within the national treasury funds in the relevant fiscal year); and to bear liabilities 2) in cases where, due to matters that arise after the budget plan is established, an amendment other than preparation of an additional budget is made to the budget plan Article 41 (Carry-over of surplus to accounts in the following fiscal year) In every fiscal year, in cases where surplus of revenue and expenditure is produced on accounts, the said surplus shall be carried over to the revenue of the subsequent fiscal year.

**Comments:** Researcher: Public Finance Law requires entire revenue and expenditure of FY shall be incorporated in the budget. So if the Cabinet plans to expense more than enacted budget due to excess revenue, it is necessary to draft supplemental budget and to be approved by the Diet. When surplus funds arise at the end of the FY, these funds are used for the redemption of public bonds and repayment of borrowing (see Article 6, 41). Article 6 and 41 do not require to be approved by the legislatures.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...>

(<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) Article 29 (Supplementary budget) The Cabinet may, only in the following cases, prepare a supplementary budget in accordance with the budget planning procedures and submit the said budget to the Diet: 1) in cases where an additional budget is prepared to compensate a shortfall in expenses pertaining to the duties of the state according to the laws or contracts; to pay the expenses which become particularly imperative due to the matters that arise after the budget plan is established (including the expenses which is only to be transferred within the national treasury funds in the relevant fiscal year); and to bear liabilities 2) in cases where, due to matters that arise after the budget plan is established, an amendment other than preparation of an additional budget is made to the budget plan

**Comments:** Researcher: Article 29(2) of Public Finance Law regulates in cases of an amendment other than preparation of an additional budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Article 90. Final accounts of the expenditures and revenues of the State shall be audited annually by a Board of Audit and submitted by the Cabinet to the Diet, together with the statement of audit, during the fiscal year immediately following the period covered.

**Comments:** Researcher: The Board of Audit has an obligation to submit audit report but the report is just referred by the legislatures. Audit Report does not require to be approve by the Diet.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** a. (100)

**Sources:** The Board of Audit Act <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&re=01&dn=1&x=0&y=0&co=1&ia=03&yo=&gn=&sy=&ht=&no=&bu=&ta=&ky=%E4%BC%9A%E8%A8%88%E6%A4%9C%E6%9F%BB%E9%99%>) Article 1 The Board of Audit has a status independent from the Cabinet. Article 2 The Board of Audit is organized with an Audit Commission consisting of three Commissioners, and a General Executive Bureau. Article 3 The person elected by the Commissioners from among themselves is appointed President of the Board of Audit by the Cabinet. Article 4 (1) Commissioners are appointed by the Cabinet, with the consent of both Houses of the Diet. (2) Notwithstanding the provisions of the preceding paragraph, if the term of office of a Commissioner expires or a vacancy occurs among the Commissioners, and the consent of both Houses of the Diet cannot be obtained because the Diet is not in session or due to the dissolution of the House of Representatives, the Cabinet may appoint a Commissioner without obtaining the consent of both Houses of the Diet. (3) In the case referred to in the preceding paragraph, approval must be sought from both Houses of the Diet at the first session of the Diet convened after the appointment. If approval is not obtained from both Houses of the Diet, the relevant Commissioner will automatically retire from office. (4) The Emperor attests the appointment and dismissal of Commissioners. Article 6 A Commissioner retires from office upon a resolution by both Houses of the Diet, if, by the consensus of the other Commissioners, the Commissioner is found to be unable to perform his/her duties due to a mental or physical disorder or a fact is found that constitutes a breach of obligation in the course of duty. Article 7 A Commissioner forfeits his/her office if he/she is sentenced to a punishment of imprisonment without work or greater by a criminal court. Article 8 Except in cases referred to in the latter part of Article 4 paragraph (3) and the preceding two Articles, a Commissioner does not forfeit his/her office against his/her will.

**Comments:** Researcher: The appointment of commissioners need to be given final consent by the Diet and to be attested by the Emperor. Regarding the president of the board of audit, article3 of The Board of Audit Act says that "The person elected by the Commissioners from among themselves is appointed President of the Board of Audit by the Cabinet."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** a. (100)

**Sources:** The Board of Audit Act <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&re=01&dn=1&x=0&y=0&co=1&ia=03&yo=&gn=&sy=&ht=&no=&bu=&ta=&ky=%E4%BC%9A%E8%A8%88%E6%A4%9C%E6%9F%BB%E9%99%>)

Article4(4) The Emperor attests the appointment and dismissal of Commissioners. Article5(3) Commissioners retire from office upon reaching the age of 65. Article 6 A Commissioner retires from office upon a resolution by both Houses of the Diet, if, by the consensus of the other Commissioners, the Commissioner is found to be unable to perform his/her duties due to a mental or physical disorder or a fact is found that constitutes a breach of obligation in the course of duty. Article 7 A Commissioner forfeits his/her office if he/she is sentenced to a punishment of imprisonment without work or greater by a criminal court. Article 8 Except in cases referred to in the latter part of Article 4 paragraph (3) and the preceding two Articles, a Commissioner does not forfeit his/her office against his/her will.

**Comments:** Researcher: The president of the board of audit is elected by commissioners so there is no regulation to remove as the president of the board. There is a provision to remove commissioner in cases of special occasions. Article 6 of The Board of Audit Act regulates in case of removing commissioner by the consensus of the other commissioners at particular cases which are provided by the Act. When it happens, it is necessary to be approved by the Diet.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...>

(<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) Article 17 (Estimate of revenue and expenditure, etc.) (1) The speaker of the House of Representatives, President of the House of Councilors, Chief Judge of the Supreme Court and President of the Board of Audit shall, every fiscal year, prepare documents on revenue, expenditure, continued expenses, approved expenses to be carried over to the following year and the act of bearing liabilities with national treasury funds within each jurisdiction, and submit the said documents to the Cabinet so as to help the Cabinet incorporating and coordinating the budget plan. Article 18 (Estimate of revenue and expenditure, etc.) (1) The Minister of Justice shall take the estimate mentioned in the preceding Article into account and make the necessary adjustments, and prepare the estimate of revenue, expenditure, continued expenses, approved expenses to be carried over to the following year and the act of bearing liabilities with national treasury funds to be subject to the Cabinet decision. (2) When the Cabinet intends to make the decision mentioned in the preceding paragraph, with regard to the estimate of expenditure concerning the Diet, the court and the Board of Audit, the Cabinet shall previously ask the speaker of the House of Representatives, President of the House of Councilors, Chief Judge of the Supreme Court and President of the Board of Audit for the opinions on the said decision. Article 19 (Reduction of the amount of estimated expenditure of independent organizations) In cases where the Cabinet reduces the estimated expenditure of the Diet, the court and the Board of Audit, and the Cabinet shall, with regard to the estimated expenditure of the Diet, the court and the Board of Audit, report the details of the said reduction in the revenue and expenditure budget, and also specify the necessary finance for the Diet to correct the amount of expenditure pertaining to the Diet, the court and the Board of Audit. Article 20 (Preparation of the specification of revenue budget and request of the planned expenses, etc.) (1) The Minister of Finance shall prepare the specification of the revenue budget every fiscal year in accordance with the Cabinet decision mentioned in Article 18. (2) The speaker of the House of Representatives, President of the House of Councilors, Chief Judge of the Supreme Court and President of the Board of Audit, Prime Minister and other Ministers (hereinafter referred to as head of each Ministry or Agency) shall prepare, every fiscal year, the request of planned expenses, request of continued expenses, request of approved expenses to be carried over to the following year and request the act of bearing liabilities with national treasury funds (hereinafter referred to as the request of planned expenses, etc.) not exceeding the estimated amount decided by the Cabinet as stipulated in Article 18, and submit the said request to the Minister of Finance. Article 21 (Budget planning) The Minister of Finance shall prepare the budget plan based on the specification of revenue budget as well as the request of planned expenses, etc. of the House of Representatives, the House of Councilors, the court, the Board of Audit, the Prime Minister, the Management Coordination Agency and each Ministry (hereinafter referred to as each Ministry or Agency), and the said budget plan shall be subject to the Cabinet decision.

**Comments:** Researcher: A budget of SAI is a part of EBP. Requested budget by SAI is examined and coordinated by the Ministry of Finance. Article19 of Public Finance Act requires to add detail of estimated budget by SAI in a case of reducing requested budget. Article18(2) requires to the Cabinet asking SAI's opinion or comment prior determining EBP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.

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

**Answer:** b. (67)

**Sources:** The Board of Audit Act <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...>

(<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&re=01&dn=1&x=0&y=0&co=1&ia=03&yo=&gn=&sy=&ht=&no=&bu=&ta=&ky=%E4%BC%9A%E8%A8%88%E6%A4%9C%E6%9F%BB%E9%99%>,

Article 20 (1) The Board of Audit audits the final accounts of the expenditures and revenues of the State, pursuant to the provisions of Article 90 of the Constitution of Japan, and also audits such accounts as are provided for by law. (2) The Board of Audit continuously conducts its audit, supervises financial management, ensures its adequacy, and rectifies any defects. (3) The Board of Audit shall conduct its audit with the objective of accuracy, regularity, economy, efficiency, effectiveness, or other objectives necessary for auditing. Article 24 (1) An entity subject to audit by the Board of Audit must, pursuant to the regulations on the Submission of Accounts set forth by the Board of Audit, regularly submit statements of accounts (including electromagnetic records (meaning records made in an electronic form, a magnetic form, or any other form not recognizable through human perception, and which are set forth by Board of Audit Regulations as those for use in computer data-processing; the same applies in the following paragraph) on which the matters that are to be stated in the relevant statement of accounts have been recorded; the same applies hereafter) and documentary evidence (including electromagnetic records on which the matters that are to be stated in the relevant documentary evidence have been recorded; the same applies hereafter) to the Board of Audit. (2) Other documents specified by the Board of Audit (including electromagnetic records on which the matters that are to be stated in the relevant documents have been recorded) may be submitted to the Board of Audit regarding the receipt and payment of cash or receipt and issue of goods and securities owned or retained by the State, in place of the statements of accounts and documentary evidence set forth in the preceding paragraph. Article 25 The Board of Audit may dispatch its staff to conduct field audits on a regular or temporary basis. In such cases, the entity subject to the field audits must accept such audits. Article 26 The Board of Audit may, if necessary for an audit, request the entity subject to the audit to submit its books, documents, other materials, or reports, and may question any relevant party or request such party to appear. In such a case, the entity that has been requested to submit its books, documents, other materials, or reports, or the party questioned or requested to appear must respond accordingly. Article 27 If one of the following facts occurs with regard to financial management subject to audit by the Board of Audit, the head of the relevant department, the supervising authority, or other person similarly responsible must report this immediately to the Board of Audit: (i) discovery of a crime in connection with an accounting; (ii) discovery of loss of cash, securities, or other property. Article 28 The Board of Audit may, if necessary for an audit, ask government agencies, public entities, and any other party to submit materials, give expert opinions, etc. Article 34 If there are items that the Board of Audit finds, in the course of its audit, to violate laws and regulations on financial management or to be improper, it may immediately present its opinions on the financial management to, or demand appropriate measures with regard to the financial management from, the head of the relevant department or from the relevant parties, and may have them take measures to rectify and improve subsequent management. Article 35 (1) If the Board of Audit has been requested by an interested party to examine the conduct of an official who handles accounting for the State with regard to the handling of financial management, the Board of Audit must examine that official's conduct and, if the Board of Audit considers it necessary for such conduct to be corrected in consequence, it must notify the competent authorities or other responsible parties of this judgment. (2) If the competent authorities or responsible parties have been notified as referred to in the preceding paragraph, they must take appropriate measures pursuant to the judgment of which they have been notified. Article 36 If, as a result of its audit, the Board of Audit finds there to be matters necessitating improvement with regard to laws and regulations, systems, or administration, it may present its opinions to, or demand measures for improvement from, the competent authorities or other responsible parties. Article 37 (1) The Board of Audit shall be notified of the following cases in advance and may present its opinions thereon: (i) enactment, amendment, or repeal of laws and regulations concerning State financial management; (ii) enactment, amendment, or repeal of rules and regulations concerning State handling and accounting of cash, goods, and securities, or bookkeeping. (2) If an official who handles accounting for the State requests an opinion from the Board of Audit with regard to a matter he/she is unsure of in connection with the performance of his/her official duties, the Board of Audit must present its opinion about this.

**Comments:** Researcher: SAI basically has full discretion. There is a little limitation which SAI can not examine actual evidence of expenditure like receipt in case of specific expenditures such like secret service fund. However, in a said case, executive body must submit and create document regarding expenditures instead of actual evidence.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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

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

**Answer:** d.

**Sources:** Organization of the Board <http://www.jbaudit.go.jp/english/jbaudit/organization.html>

(<http://www.jbaudit.go.jp/english/jbaudit/organization.html>) The Board of Audit Act <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...>

(<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&re=01&dn=1&x=0&y=0&co=1&ia=03&yo=&gn=&sy=&ht=&no=&bu=&ta=&ky=%E4%BC%9A%E8%A8%88%E6%A4%9C%E6%9F%BB%E9%99%>,

**Comments:** Researcher: There is no article regarding reviewing activities of the board of audit at the board of audit act. There is no division or section for it in the office of the board of audit.



**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**124:** In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

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

**Answer:** a. (100)

**Sources:** Audit Committee of the House of Councillors, 28 November 2016 <http://kokkai.ndl.go.jp/SENTAKU/sangiin/192/0015/19211280015...> (<http://kokkai.ndl.go.jp/SENTAKU/sangiin/192/0015/19211280015001.pdf>) Committee on Audit and Oversight of Administration of the House of Representatives, 25 November 2016 <http://kokkai.ndl.go.jp/SENTAKU/syugiin/192/0058/19211250058...> (<http://kokkai.ndl.go.jp/SENTAKU/syugiin/192/0058/19211250058002.pdf>) First subcommittee on Audit and Oversight of Administration of the House of Representative, 21 November 2016 <http://kokkai.ndl.go.jp/SENTAKU/syugiin/192/0041/19211210041...> (<http://kokkai.ndl.go.jp/SENTAKU/syugiin/192/0041/19211210041001.pdf>) Second subcommittee on Audit and Oversight of Administration of the House of Representative, 21 November 2016 <http://kokkai.ndl.go.jp/SENTAKU/syugiin/192/0042/19211210042...> (<http://kokkai.ndl.go.jp/SENTAKU/syugiin/192/0042/19211210042001.pdf>) Third subcommittee on Audit and Oversight of Administration of the House of Representative, 21 November 2016 <http://kokkai.ndl.go.jp/SENTAKU/syugiin/192/0043/19211210043...> (<http://kokkai.ndl.go.jp/SENTAKU/syugiin/192/0043/19211210043001.pdf>) Fourth subcommittee on Audit and Oversight of Administration of the House of Representative, 21 November 2016 <http://kokkai.ndl.go.jp/SENTAKU/sangiin/190/0015/19005230015...> (<http://kokkai.ndl.go.jp/SENTAKU/sangiin/190/0015/19005230015011.pdf>) Audit Committee of the House of Councillors, 23 May 2016 <http://kokkai.ndl.go.jp/SENTAKU/syugiin/192/0044/19211210044...> (<http://kokkai.ndl.go.jp/SENTAKU/syugiin/192/0044/19211210044001.pdf>) Committee on Audit and Oversight of Administration of the House of Representatives, 11 May 2016 <http://kokkai.ndl.go.jp/SENTAKU/syugiin/190/0058/19005110058...> (<http://kokkai.ndl.go.jp/SENTAKU/syugiin/190/0058/19005110058003.pdf>)

**Comments:** Researcher: The president or other staffs of the board of audit appeared at several standing committees or special committee for both Houses. The Board of Audit Act has provisions regarding submitting report to the Diet and presenting opinion at the Diet. Last 12 month, it can be counted more than 30 times which the board of audit presented at committees of the Diet to explain very briefly about report which the board of audit submitted or answer a question by MP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**125:** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

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

**Answer:** c. (33)

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Fiscal System Council consisting of scholars, business people and some experts, is legislated by the Act for Establishment of Ministry of Finance. Article 6 and 7 of the Act for Establishment of Ministry of Finance (JP) <http://law.e-gov.go.jp/htmldata/H11/H11H0095.html> (<http://law.e-gov.go.jp/htmldata/H11/H11H0095.html>) Article 7 of the act is the legal basis that Fiscal System Council debates budget policy prior to the tabling of the EBP. The council is an advisory body of the Minister of Finance, not the Independent Fiscal Institution. The Fiscal System Committee of the council submits a recommendation for the upcoming budget to the Minister of Finance every year. Fiscal System Committee of Fiscal System Council (JP) [http://www.mof.go.jp/about\\_mof/councils/fiscal\\_system\\_council...](http://www.mof.go.jp/about_mof/councils/fiscal_system_council...) ([http://www.mof.go.jp/about\\_mof/councils/fiscal\\_system\\_council/sub-of\\_fiscal\\_system/index.html](http://www.mof.go.jp/about_mof/councils/fiscal_system_council/sub-of_fiscal_system/index.html))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The fiscal system council at Ministry of Finance, which is a council for the Minister of Finance, includes a member from a social welfare corporation. The Ministry of Finance is open to public opinions about all policies spent budget through website. In this system, anyone can make comments. The Ministry of Finance uses those comments for the budget execution audit, which is an annual check of the implementation of the budget aiming to improve the efficiency and effectiveness of the budget implementation. The result of the audit is reflected in the budget formulation for the next year. The form of public opinion [https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html) ([https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html)) Overview of the budget execution audit [http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/ga...](http://www.mof.go.jp/budget/topics/budget_execution_audit/ga...) ([http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/gaiyou.htm](http://www.mof.go.jp/budget/topics/budget_execution_audit/gaiyou.htm))

**Researcher response:** The Fiscal System Council is an expert panel. The council has published recommendation for EBP each year around mid-November. The answer is revised from "d" to "c".

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

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

**Answer:** b.

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The fiscal system council at Ministry of Finance, which is a council for the Minister of Finance, includes a member from a social welfare corporation. The Ministry of Finance is open to public opinions about all policies spent budget through website. In this system, anyone including vulnerable and under-represented parts of the population can make comments. The form of public opinion [https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html) ([https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html))

**IBP comment:** The researcher's response of answer choice "b" is maintained, as the comment from the government reviewer does not provide sufficient evidence of concrete steps to include individuals or CSOs representing vulnerable and underrepresented parts of the population to support an "a" response.

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

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

**Answer:** b. (67)

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Fiscal System Council consisting of scholars, business people and some experts, debates the four following issues to the tabling of the EBP. 3. Social spending policies 4. Deficit and debt levels 5. Public investment projects 6. Public services Council members are appointed by the Minister of Finance.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance is open to public opinions about all policies spent budget through website. In this system, the scope of the comments is not limited as long as the comments focuses on the policies and projects spent the budget. The form of public opinions [https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html) ([https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html))

**Researcher response:** Based on the peer reviewer's comment, the researcher has revised the answer choice from "d" to "b".

**IBP comment:** IBP notes that the mechanism cited by the government reviewer is not considered an example of the executive's engagement with the public during budget formulation, but is not considered in questions 128 - 130 as an example of the executive's engagement with the public during budget execution.

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

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

**Answer:** b. (67)

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Administrative Reform Promotion Council chaired by the Prime Minister and consisting of ministers, scholars, business people, and some experts, monitors the implementation of the annual budget. Administrative Reform Promotion Council <http://www.kantei.go.jp/jp/singi/gskaigi/> (<http://www.kantei.go.jp/jp/singi/gskaigi/>) (JP) [http://japan.kantei.go.jp/96\\_abe/actions/201302/27gyoukaku\\_e...](http://japan.kantei.go.jp/96_abe/actions/201302/27gyoukaku_e...) ([http://japan.kantei.go.jp/96\\_abe/actions/201302/27gyoukaku\\_e.html](http://japan.kantei.go.jp/96_abe/actions/201302/27gyoukaku_e.html)) (EN) Administrative Reform Promotion Council and its secretariat division make requests to hold review sessions of some administrative projects of the annual budget to each ministry, and return monitoring reports in every June. Some experts join the review sessions, which are open to the public. Also the council holds "the autumn review" to monitors the implementation of some selected projects of the annual budget in every November. It is also open to the public.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The fiscal system council at Ministry of Finance, which is a council for the Minister of Finance, includes a member from a social welfare corporation. The Ministry of Finance is open to public opinions about all policies spent budget through website. In this system, anyone can make comments. The Ministry of Finance uses those comments for the budget execution audit, which is an annual check of the implementation of the budget aiming to improve the efficiency and effectiveness of the budget implementation. The result of the audit is reflected in the budget formulation for the next year. The form of public opinion [https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html) ([https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html)) Overview of the budget execution audit [http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/ga...](http://www.mof.go.jp/budget/topics/budget_execution_audit/ga...) ([http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/gaiyou.htm](http://www.mof.go.jp/budget/topics/budget_execution_audit/gaiyou.htm))

**IBP comment:** IBP recognizes the peer and government reviewers' comments. Based on the reviewer's comments, there appear to be two mechanisms during the budget implementation stage. The first mechanism is the Administrative Reform Promotion Council. The Council conducts "Public Project Review" every year. As part of this process, more than 5,000 project sheets are made available to public and anyone can comment on a project sheet. Projects are then selected to be discussed with invited experts, and according to our researcher, one or two meetings are open to the public. There is no information on how comments from the public are considered, what kind of comments are made by the public, and how many comments the executive receives. The second mechanism is the Budget Executive Opinion Box and Audit. Members of the public can provide input on how projects included in the budget are being implemented via the following website: [https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html) ([https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html)). These inputs may be used after the MoF selects certain projects to evaluate/audit more closely. As only one indicator can be assessed, the Administrative Reform Council is assessed, and for cross-country consistency, the answer is revised from "d" to "b".

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

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

**Answer:** b.

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The fiscal system council at Ministry of Finance, which is a council for the Minister of Finance, includes a member from a social welfare corporation. The Ministry of Finance is open to public opinions about all policies spent budget through website. In this system, anyone can make comments. The Ministry of Finance uses those comments for the budget execution audit, which is an annual check of the implementation of the budget aiming to improve the efficiency and effectiveness of the budget implementation. The result of the audit is reflected in the budget formulation for the next year. The form of public opinion [https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html) ([https://www2.mof.go.jp/enquete/yosan\\_opinion.html](https://www2.mof.go.jp/enquete/yosan_opinion.html)) Overview of the budget execution audit [http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/ga...](http://www.mof.go.jp/budget/topics/budget_execution_audit/ga...) ([http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/gaiyou.htm](http://www.mof.go.jp/budget/topics/budget_execution_audit/gaiyou.htm))

**Researcher response:** "The form of public opinion" is a general opinion box open to anyone. There is no concrete step to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes, and to be effort to obtain input from them. This is true for Administrative Reform Promotion Council as well, which is assessed in Q128. Therefore, answer choice "b" is retained.

**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

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

**Answer:** b. (67)

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Administrative Reform Promotion Council holds "the autumn review" and every ministries hold review sessions, in order to monitor some administrative projects for covering the three following topics. 2. Delivery of public services 4. Implementation of social spending 6. Implementation of public investment projects These are open to the public.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The budget execution audit selects the theme from all policies and projects spent the budget.

**Researcher response:** In response to the peer reviewer's comment, the researcher has revised the response from "d" to "b".

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

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

**Answer:** c. (33)

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Administrative Reform Promotion Council holds "the autumn review" and every ministries hold review sessions, in order to monitor some administrative projects for covering the three following topics. These are open to the public. In these reviews, the "Review Sheet of Administrative Project" is made in each administrative project, and is open to the public. Review Sheet of Administrative Project in FY 2016 (JP)

[http://www.cas.go.jp/jp/seisaku/gyoukaku/H27\\_review/H27\\_Rev...](http://www.cas.go.jp/jp/seisaku/gyoukaku/H27_review/H27_Rev...)

([http://www.cas.go.jp/jp/seisaku/gyoukaku/H27\\_review/H27\\_Review\\_Sheet001/H28\\_Review\\_Sheet001.html](http://www.cas.go.jp/jp/seisaku/gyoukaku/H27_review/H27_Review_Sheet001/H28_Review_Sheet001.html))

[http://www.cas.go.jp/jp/seisaku/gyoukaku/H27\\_review/H27\\_Rev...](http://www.cas.go.jp/jp/seisaku/gyoukaku/H27_review/H27_Rev...)

([http://www.cas.go.jp/jp/seisaku/gyoukaku/H27\\_review/H27\\_Review\\_Sheet\\_Database001/H28\\_Review\\_Sheet\\_Database001.html](http://www.cas.go.jp/jp/seisaku/gyoukaku/H27_review/H27_Review_Sheet_Database001/H28_Review_Sheet_Database001.html))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Ministry of Finance is open to public opinions about all policies spent budget through website. In this system, anyone can make comments. The Ministry of Finance uses those comments for the budget execution audit, which is an annual check of the implementation of the budget aiming to improve the efficiency and effectiveness of the budget implementation. The result of the audit is reflected in the budget formulation for the next year. Comprehensive information including purpose, scope, intended outcomes and process and timeline is announced the following material. (purpose, scope, intended outcomes and process and timeline) Overview of the budget execution audit [http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/ga...](http://www.mof.go.jp/budget/topics/budget_execution_audit/ga...) ([http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/gaiyou.htm](http://www.mof.go.jp/budget/topics/budget_execution_audit/gaiyou.htm))

**IBP comment:** IBP notes that the Administrative Reform Promotion Council is the mechanism assessed in Q128. For cross-country consistency purposes, answer choice "c" is selected.

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

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

**Answer:** d.

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Administrative Reform Promotion Council provides findings and comments to some problematic administrative projects, based on the "autumn review," which is open to the public, prior to the budget being tabled in parliament in every year. Each ministry receives the findings and comments. Also Administrative Reform Promotion Council receives a report on how the findings and comments have been used or not used. from each ministry. Findings and comments from the Administrative Reform Promotion Council based on the "autumn review," prior to the FY2017 Budget being tabled in parliament (28 November 2016) <http://www.kantei.go.jp/jp/singi/gskaigi/dai25/siryou2.pdf> (<http://www.kantei.go.jp/jp/singi/gskaigi/dai25/siryou2.pdf>) Correspondance to the findings and comments from the Administrative Reform Promotion Council (20 January 2017) <http://www.kantei.go.jp/jp/singi/gskaigi/dai26/siryou1.pdf> (<http://www.kantei.go.jp/jp/singi/gskaigi/dai26/siryou1.pdf>) <http://www.kantei.go.jp/jp/singi/gskaigi/dai26/siryou2.pdf> (<http://www.kantei.go.jp/jp/singi/gskaigi/dai26/siryou2.pdf>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The researcher's response of answer choice of "d" is maintained as this question is asking about mechanisms during the formulation of the budget, and the peer reviewer has mentioned the Administrative Reform Promotion Council which is assessed in Q128.

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

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

**Answer:** c. (33)

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>)

FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Administrative Reform Promotion Council provides findings and comments to some problematic administrative projects, based on the "autumn review," which is open to the public, prior to the budget being tabled in parliament in every year. Each ministry receives the findings and comments. Also Administrative Reform Promotion Council receives a report on how the findings and comments have been used or not used, from each ministry. Findings and comments from the Administrative Reform Promotion Council based on the "autumn review," prior to the FY2017 Budget being tabled in parliament (28 November 2016) <http://www.kantei.go.jp/jp/singi/gskaigi/dai25/siryoku2.pdf> (<http://www.kantei.go.jp/jp/singi/gskaigi/dai25/siryoku2.pdf>) Correspondance to the findings and comments from the Administrative Reform Promotion Council (20 January 2017) <http://www.kantei.go.jp/jp/singi/gskaigi/dai26/siryoku1.pdf> (<http://www.kantei.go.jp/jp/singi/gskaigi/dai26/siryoku1.pdf>) <http://www.kantei.go.jp/jp/singi/gskaigi/dai26/siryoku2.pdf> (<http://www.kantei.go.jp/jp/singi/gskaigi/dai26/siryoku2.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The report cited by the peer reviewer is the conclusion and recommendation by the expert panel that participates in the Administrative Reform Promotion Council. The report includes some information how ministries and agencies have reflected the recommendation. There is an opportunity to input comments by the public, but the report does not include how citizen's inputs used to assist in monitoring. The answer is revised from "d" to "c".

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

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

**Answer:** b.

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...)  
([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Administrative Reform Promotion Council chaired by the Prime Minister and consisting of ministers, scholars, business people, and some experts, monitors the implementation of the annual budget. Administrative Reform Promotion Council and its secretariat division make requests to hold review sessions of some administrative projects of the annual budget to each ministry, and return monitoring reports in every June. Some experts join the review sessions, which are open to the public. Also the council holds "the autumn review" to monitor the implementation of some selected projects of the annual budget in every November. Administrative Reform Promotion Council provides findings and comments to some problematic administrative projects, based on the "autumn review," which is open to the public, prior to the budget being tabled in parliament in every year. Each ministry receives the findings and comments. Also Administrative Reform Promotion Council receives a report on how the findings and comments have been used or not used, from each ministry. However, these processes are not required by law. They are implemented just at the initiative of the current cabinet.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The formulation of the Executive's budget proposal incorporates the result of the budget execution audit. The timetable is published in the following material. Overview of the budget execution audit [http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/ga...](http://www.mof.go.jp/budget/topics/budget_execution_audit/ga...)  
([http://www.mof.go.jp/budget/topics/budget\\_execution\\_audit/gaiyou.htm](http://www.mof.go.jp/budget/topics/budget_execution_audit/gaiyou.htm))

**Researcher response:** The researcher notes that the document/web-page cited by the researcher is not considered to be the budget timetable, identified in indicator 53. Therefore, the researcher's response of "b" is unchanged.

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

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

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

**Answer:** d.

**Sources:** The Constitution <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...> (<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&ft=1&re=01&dn=1&x=0&y=0&co=01&ia=03&ky=%E6%86%B2%E6%B3%95&page=23&vm=02>) Public Finance Law <http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002...> (<http://www.mof.go.jp/english/budget/budget/fy2002/brief/2002-35.htm>) FY2016 Budget Process [http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/in...](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/in...) ([http://www.mof.go.jp/budget/budger\\_workflow/budget/fy2016/index.htm](http://www.mof.go.jp/budget/budger_workflow/budget/fy2016/index.htm))

**Comments:** Researcher: There is no open participation mechanisms or official opportunity for input public opinion through budgetary process. The Cabinet and the Ministry of Finance are required to disclose budget information under the Constitution and Public Finance Act. There is no further law or regulation regarding openness of budgetary process.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Administrative Reform Promotion Council and its secretariat division make requests to hold review sessions of some administrative projects of the annual budget to each ministry, and return monitoring reports in every June. Some experts join the review sessions, which are open to the public. Also the council holds "the autumn review" to monitors the implementation of some selected projects of the annual budget in every November.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** The peer reviewer explains same system which is mentioned Q125-133. the Administrative Reform Promotion Council has been assessed in earlier indicators, answer choice "d" is maintained per the OBS methodology.

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** The Diet Law <http://www.sangiin.go.jp/eng/law/diet/> (<http://www.sangiin.go.jp/eng/law/diet/>) Article 51. A Committee may hold open hearings on important matters of popular concern and for general purposes, and may hear views from the interested parties or people of learning and experience. Open hearings as mentioned in the preceding paragraph must be held on the overall budget and important bills concerning revenue. This provision does not apply, however, to matters which have the same content as those on which open hearings have already been held.

**Comments:** Researcher: Article51 of the Diet Law requires to hold public hearing before vote at budget committee. But public hearing does not mean to hold open to public. Invited expert or specific individuals only can participate. And generally, public hearing is held right before vote at budget committee.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**137:** During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies



4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The Diet Law <http://www.sangiin.go.jp/eng/law/diet/> (<http://www.sangiin.go.jp/eng/law/diet/>) Article 51. A Committee may hold open hearings on important matters of popular concern and for general purposes, and may hear views from the interested parties or people of learning and experience. Open hearings as mentioned in the preceding paragraph must be held on the overall budget and important bills concerning revenue. This provision does not apply, however, to matters which have the same content as those on which open hearings have already been held.

**Comments:** Researcher: Article51 of the Diet Law requires to hold public hearing before vote for EBP at budget committee. But public hearing was held with invited expert or specific individuals. They can only participate the hearing. MPs who are member of the committee may ask the Cabinet about six key topics if they are interested in those. But the committee itself does not hold any thematic session to discuss six key topics. It is depend on what points MP is interested in.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**138:** Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

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

**Answer:** d.

**Sources:** The Diet Law <http://www.sangiin.go.jp/eng/law/diet/> (<http://www.sangiin.go.jp/eng/law/diet/>) Article 51. A Committee may hold open hearings on important matters of popular concern and for general purposes, and may hear views from the interested parties or people of learning and experience. Open hearings as mentioned in the preceding paragraph must be held on the overall budget and important bills concerning revenue. This provision does not apply, however, to matters which have the same content as those on which open hearings have already been held.

**Comments:** Researcher: Article51 of the Diet Law requires to hold public hearing before vote for EBP at budget committee. But public hearing does not mean to hold open to public. Invited expert or specific individuals only can participate. And generally, public hearing is held right before vote at budget committee. There is no time to provide feedback to public. Just ceremony.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**139:** Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** The Diet Law <http://www.sangiin.go.jp/eng/law/diet/> (<http://www.sangiin.go.jp/eng/law/diet/>) Article 106. When a witness or voluntary testifier is summoned to or speaks at a House for its consideration or investigation, travelling expenses and per diem shall be paid to such a person according to the scale separately provided for.

**Comments:** Researcher: There is no official opportunity regarding participation mechanisms including holding public hearing on the Audit Report. It is possible to invite voluntary testifier for committee's session to hear about the Audit Report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The Board of Audit Act <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...>  
(<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&re=01&dn=1&x=0&y=0&co=1&ia=03&yo=&gn=&sy=&ht=&no=&bu=&ta=&ky=%E4%BC%9A%E8%A8%88%E6%A4%9C%E6%9F%BB%E9%99% Audit Activities> <http://www.jbaudit.go.jp/english/effort/index.html> (<http://www.jbaudit.go.jp/english/effort/index.html>)

**Comments:** Researcher: The Board of Audit does not provide any opportunity to accept suggestion from public. There is only mechanism to be suggested by the Diet for audit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The Board of Audit Act <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...>  
(<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&re=01&dn=1&x=0&y=0&co=1&ia=03&yo=&gn=&sy=&ht=&no=&bu=&ta=&ky=%E4%BC%9A%E8%A8%88%E6%A4%9C%E6%9F%BB%E9%99% Audit Activities> <http://www.jbaudit.go.jp/english/effort/index.html> (<http://www.jbaudit.go.jp/english/effort/index.html>)

**Comments:** Researcher: The Board of Audit does not provide any opportunity to accept suggestion from public. There is only mechanism to be suggested by the Diet for audit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

- b. (0) The requirements for an "a" response are not met.  
c. Not applicable (please comment).

**Answer:** b.

**Sources:** The Board of Audit Act <http://www.japaneselawtranslation.go.jp/law/detail/?printID=...>  
(<http://www.japaneselawtranslation.go.jp/law/detail/?printID=&re=01&dn=1&x=0&y=0&co=1&ia=03&yo=&gn=&sy=&ht=&no=&bu=&ta=&ky=%E4%BC%9A%E8%A8%88%E6%A4%9C%E6%9F%BB%E9%99%>,

Audit Activities <http://www.jbaudit.go.jp/english/effort/index.html> (<http://www.jbaudit.go.jp/english/effort/index.html>)

**Comments:** Researcher: The Board of Audit does not provide any opportunity to accept suggestion from public. There is only mechanism to be suggested by the Diet for audit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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