

Open Budget Survey 2017

Questionnaire

South Africa

January 2018

COUNTRY QUESTIONNAIRE: SOUTH AFRICA

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

Answer: FY 2017-18

Sources: N/A

Comments: Researcher: MTBPS 2016: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: N/A

Comments: Researcher: The document can be accessed from: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

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 October 2016

Sources: N/A See: <http://mg.co.za/article/2016-10-26-gordhan-expected-to-address-growth-prospects-in-medium-term-budget-policy-statement>

Comments: Researcher: The date chosen here is the one that appears on the face of the document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Speech by the Minister: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/speech...>
(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/speech.pdf>) Full package of documentation:
<http://www.treasury.gov.za/documents/mtbps/2016/> (<http://www.treasury.gov.za/documents/mtbps/2016/>)

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 date chosen here is the one that appears on the face of the document. Unfortunately, Treasury does not tell us when they uploaded (specific dates) onto their website. The Mail and Guardian (National newspaper) also has a story/ and the full document reported on the 26 October 2016. See attachment

Sources: N/A

Comments: Researcher: Also See: <http://mg.co.za/article/2016-10-26-gordhan-expected-to-address-growth-prospects-in-medium-term-budget-policy-statement> (<http://mg.co.za/article/2016-10-26-gordhan-expected-to-address-growth-prospects-in-medium-term-budget-policy-statement>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The National Treasury website media statement section has an entry on the 26th of October 2016 with a link to the MTBPS page from that date. Plus, I looked up the document on the day of the MTBPS Speech in Parliament, which was the 26th of October.

Government Reviewer

Opinion: Agree with Comments

Comments: The document is pushed on the same day, with a live feed (webcast) available on <http://www.treasury.gov.za/documents/mtbps/2016/webcast.aspx> (<http://www.treasury.gov.za/documents/mtbps/2016/webcast.aspx>)

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: It can be accessed from: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

Sources: N/A

Comments: Researcher: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

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: a.

Sources: N/A

Comments: Researcher: The Excel tables of the 2016 MTBPS can be accessed from: <http://www.treasury.gov.za/documents/mtbps/2016/tables.aspx> (<http://www.treasury.gov.za/documents/mtbps/2016/tables.aspx>)

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: N/A

Comments: Researcher: The document is publicly available in the case of South Africa

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: N/A

Comments: Researcher: N/A

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: Medium Term Budget Policy Statement 2016

Sources: N/A

Comments: Researcher: The document can be accessed from: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: N/A

Comments: Researcher: There is no citizen's version of the Pre Budget Statement

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer: FY 2016-17

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

Answer: 24 February 2016

Sources: Mail and Guardian online (national newspaper) reported on the budget speech.

Comments: Researcher: The Mail and Guardian reported on the Budget Speech 2016/17: <http://mg.co.za/article/2016-02-24-pravin-gordhans-full-2016...> (<http://mg.co.za/article/2016-02-24-pravin-gordhans-full-2016-budget-speech>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Hansard of Parliament <https://www.parliament.gov.za/hansard> (<https://www.parliament.gov.za/hansard>) for 24 Feb 2017 States the tabling of the EBP documents

Government Reviewer

Opinion: Agree with Comments

Comments: Speech by the Minister in Parliament: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/speech/speech.pdf>)

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

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

Answer: c. (33)

Sources: N/A

Comments: Researcher: This document is publicly available and can be accessed from: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP comprises the Budget Review and the Estimates of National Expenditure. The Budget Review comprises the fiscal framework, revenue proposals and summary of expenditure proposals. The ENE is only the detailed national level estimates and by the IBP definition not the full EBP. <http://www.treasury.gov.za/documents/national%20budget/2017/...> (<http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: Effectively, South Africa gives more time for public debates in parliament before the budget is enacted. A beginning of the financial year without the budget having been approved by parliament does not hamper service delivery. Section 29(1) of the Public Finance Management Act 1 of 1999 (PFMA) allows: "If an annual budget is not passed before the start of the financial year to which it relates, funds may be withdrawn in accordance with this section from the relevant Revenue Fund for the services of the state or the province concerned during that financial year as direct charges against the Fund until the budget is passed" In South Africa typically the Executive Budget Proposal is tabled in February and the Budget is enacted in

July, the 5 months allows for extensive consultations and hearings in parliament. <http://www.treasury.gov.za/legislation/pfma/act.pdf>
(<http://www.treasury.gov.za/legislation/pfma/act.pdf>)

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: 24 February 2016

Sources: N/A

Comments: Researcher: This is the date that appears on the face of the document. Treasury does not furnish us with dates of when the documents were uploaded onto their website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The documents are uploaded on the website Immediately when the Minister tables the Budget in Parliament

[http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/) (<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>) National Budget Speech Errata to Budget Documents 2016 National Budget Review Estimates of National Expenditure (Printed version) Estimates of National Expenditure (Detailed information per vote) Appropriation Bill Division of Revenue Bill 2016 Division of Revenue Bill Schedules and Annexes in Excel format Division of Revenue Act (Act No. 3 of 2016) Government Gazette 40021 dated 27 May 2016 – Publication of Government Gazette in terms of Section 16 (1) of the Division of Revenue Act, 2016 Government Gazette 40035 dated 2 June 2016 - Publication of allocations to pre-election municipalities in terms of Section 38 of the Division of Revenue Act 2016 Summary of allocation to Local Government Media Statement: Special Voluntary Disclosure Programme in respect of offshore assets and income Revenue Laws Amendment Bill 2016 Explanatory Memorandum - Revenue Laws Amendment Bill 2016 Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill 2016 Draft Rates and Monetary Amounts and Amendment of Revenue Laws Administration Bill 2016 National Treasury Budget Highlights People's Guide to the Budget : Afrikaans People's Guide to the Budget : English People's Guide to the Budget : Setswana People's Guide to the Budget : Xhosa People's Guide to the Budget : Zulu Tax Pocket Guide 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: This is the date that appears on the face of the document

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: It is our practice in South Africa, especially in the National Treasury, that any online publications are done on the very same day of tabling / publication. The documents are uploaded on the website Immediately when the Minister tables the Budget in Parliament

[http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/) (<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>) National Budget Speech Errata to Budget Documents 2016 National Budget Review Estimates of National Expenditure (Printed version) Estimates of National Expenditure (Detailed information per vote) Appropriation Bill Division of Revenue Bill 2016 Division of Revenue Bill Schedules and Annexes in Excel format Division of Revenue Act (Act No. 3 of 2016) Government Gazette 40021 dated 27 May 2016 – Publication of Government Gazette in terms of Section 16 (1) of the Division of Revenue Act, 2016 Government Gazette 40035 dated 2 June 2016 - Publication of allocations to pre-election municipalities in terms of Section 38 of the Division of Revenue Act 2016 Summary of allocation to Local Government Media Statement: Special Voluntary Disclosure Programme in respect of offshore assets and income Revenue Laws Amendment Bill 2016 Explanatory Memorandum - Revenue Laws Amendment Bill 2016 Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill 2016 Draft Rates and Monetary Amounts and Amendment of Revenue Laws Administration Bill 2016 National Treasury Budget Highlights People's Guide to the Budget : Afrikaans People's Guide to the Budget : English People's Guide to the Budget : Setswana People's Guide to the Budget : Xhosa People's Guide to the Budget : Zulu Tax Pocket Guide 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: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>)

Sources: N/A

Comments: Researcher: The Executive Budget Proposal for South African can be found at:
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>) National Budget Speech, 2016
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/speech/speech.pdf>) Division of Revenue Bill,
http://www.treasury.gov.za/legislation/bills/2016/bills2016_... (http://www.treasury.gov.za/legislation/bills/2016/bills2016_bill02-2016.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: I would put as the main link: <http://www.treasury.gov.za/documents/national%20budget/2017/...>
(<http://www.treasury.gov.za/documents/national%20budget/2017/default.aspx>) This links all the documents that comprises the EBP. The Budget Review document should be added to the comment box at least. This contains the "debt estimates; macroeconomic assumptions", of the definition. It is the framing document for the ENE, the Revenue Bill and the Budget Speech. <http://www.treasury.gov.za/documents/national%20budget/2017/...>
(<http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/default.aspx>)
<http://www.treasury.gov.za/legislation/bills/2016/2016%20App...>
(<http://www.treasury.gov.za/legislation/bills/2016/2016%20Appropriation%20Bill.pdf>)

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: N/A

Comments: Researcher: This is not a direct link because the excel tables on the website don't have a link. This is where one will find the uploads of the excel tables <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>)

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.treasury.gov.za/documents/national%20budget/2017/...>
(<http://www.treasury.gov.za/documents/national%20budget/2017/excelFormat.aspx>) Is the link for the excel tables

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 2016 National Budget Review

Sources: See: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/default.aspx>)

Comments: Researcher: The Executive Budget Proposal for South African can be found at:
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>) Which includes the Estimates of National Expenditure 2016; the National Budget Speech 2016 (<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/speech/speech.pdf>)); Division of Revenue Bill
(http://www.treasury.gov.za/legislation/bills/2016/bills2016_... (http://www.treasury.gov.za/legislation/bills/2016/bills2016_bill02-2016.pdf))

Peer Reviewer

Opinion: Agree with Comments

Comments: In line with the IBP definition, that refers to detailed revenue estimates, macro economic assumptions, debt forecasts etc. the ENE should not be considered the EBP. The ENE is the detailed national expenditure proposal and is a supporting document to the EBP. The Budget Review provides the overview of the whole budget, including revenue and fiscal framework, and intergovernmental transfers. This document is called The Budget Review 2017

Government Reviewer

Opinion: Agree

Researcher response: I agree with the peer reviewer and have edited the answer, sources, and comment boxes.

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

a. Yes

b. No

Answer: a.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.treasury.gov.za/documents/national%20budget/2017/...>
(<http://www.treasury.gov.za/documents/national%20budget/2017/guides/2017%20People's%20Guide%20English.pdf>) Is the reference to the English version of the Citizen's Guide. It is also available in other languages. <http://www.treasury.gov.za/documents/national%20budget/2017/...>
(<http://www.treasury.gov.za/documents/national%20budget/2017/guides/2017%20People's%20Guide%20Zulu.pdf>)
<http://www.treasury.gov.za/documents/national%20budget/2017/...>
(<http://www.treasury.gov.za/documents/national%20budget/2017/guides/2017%20People's%20Guide%20Xhosa.pdf>)
<http://www.treasury.gov.za/documents/national%20budget/2017/...>
(<http://www.treasury.gov.za/documents/national%20budget/2017/guides/2017%20People's%20Guide%20Setswana.pdf>)
<http://www.treasury.gov.za/documents/national%20budget/2017/...>
(<http://www.treasury.gov.za/documents/national%20budget/2017/guides/2017%20People's%20Guide%20Afrikaans.pdf>)

Government Reviewer**Opinion:** Agree with Comments**Comments:** National Treasury Budget Highlights <http://www.treasury.gov.za/documents/national%20budget/2016/...><http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20Budget%20Highlights%20Card.pdf>) PEOPLE'S GUIDE IN DIFFERENT LANGUAGES People's Guide to the Budget : Afrikaans <http://www.treasury.gov.za/documents/national%20budget/2016/...><http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Afrikaans.pdf>) People's Guide to the Budget : English <http://www.treasury.gov.za/documents/national%20budget/2016/...><http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>) People's Guide to the Budget : Setswana <http://www.treasury.gov.za/documents/national%20budget/2016/...><http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Tswana.pdf>) People's Guide to the Budget : Xhosa <http://www.treasury.gov.za/documents/national%20budget/2016/...><http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Xhosa.pdf>) People's Guide to the Budget : Zulu <http://www.treasury.gov.za/documents/national%20budget/2016/...><http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Zulu.pdf>)**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."**Answer:** FY 2016-17**Sources:** N/A**Comments:** Researcher: Appropriations Act 6 of 2016: <http://www.treasury.gov.za/legislation/acts/2016/Appropriate...> ([http://www.treasury.gov.za/legislation/acts/2016/Appropriate%20Act\(%20Act%206%20of%202016\).pdf](http://www.treasury.gov.za/legislation/acts/2016/Appropriate%20Act(%20Act%206%20of%202016).pdf))**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.**Answer:** 26 May 2016**Sources:** http://www.gov.za/sites/www.gov.za/files/40194_Act6of2016App...http://www.gov.za/sites/www.gov.za/files/40194_Act6of2016AppropriationAct.pdf) <https://pmg.org.za/bill/628/> (<https://pmg.org.za/bill/628/>)**Comments:** Researcher: The Appropriation Act was approved by the Parliament on 26 May 2016. It was assented to on 29 July 2016 by the President. This detail appears on the first page of the Act**Peer Reviewer****Opinion:** Disagree**Suggested answer:** 26 May 2016**Comments:** Assented to is the date that the President signs off on an Act that was approved by Parliament. The Act was approved by Parliament on 26 May 2016. The citation below is the the Parliamentary Monitoring Group's site, which details the passing of this bill through the two houses of Parliament. <https://pmg.org.za/bill/628/> (<https://pmg.org.za/bill/628/>)**Government Reviewer****Opinion:** Agree**Researcher response:** Yes, I have checked the date of approval of the 2016 Appropriation Bill and it is indeed 26 May 2016 according to <https://pmg.org.za/bill/628/> (<https://pmg.org.za/bill/628/>)**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:** N/A**Comments:** Researcher: Appropriations Act 6 of 2016: <http://www.gov.za/sites/www.gov.za/files/a6of2016Appropriati...> (<http://www.gov.za/sites/www.gov.za/files/a6of2016AppropriationAct.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 10 August 2016

Sources: The Appropriation Act 6 of 2016

Comments: Researcher: The date of publication is quite hard to find. None of the websites where these documents are posted record the date on which the said documents were put up online. Javascript code suggests that the above document was posted online on 10 August 2016
<http://www.gov.za/sites/www.gov.za/files/a6of2016Appropriati...> (<http://www.gov.za/sites/www.gov.za/files/a6of2016AppropriationAct.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The date of publication is quite hard to find. None of the websites where these documents are posted record the date on which the said documents were put up online. Javascript code suggests that the above document was posted online on 10 August 2016

Sources: N/A

Comments: Researcher: Appropriation Act 6 of 2016: <http://www.gov.za/sites/www.gov.za/files/a6of2016Appropriati...>
(<http://www.gov.za/sites/www.gov.za/files/a6of2016AppropriationAct.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: <http://www.parliament.gov.za/live/commonrepository/Processed...>
(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)

Sources: N/A

Comments: Researcher: The document is published and the URL is as follows: <http://www.parliament.gov.za/live/commonrepository/Processed...>
(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: <http://www.treasury.gov.za/legislation/acts/2016/Appropriate...>
([http://www.treasury.gov.za/legislation/acts/2016/Appropriate%20Act\(%20Act%206%20of%202016\).pdf](http://www.treasury.gov.za/legislation/acts/2016/Appropriate%20Act(%20Act%206%20of%202016).pdf)) or
<https://www.parliament.gov.za/storage/app/media/Docs/acts/61...> (https://www.parliament.gov.za/storage/app/media/Docs/acts/615786_1.pdf) or
<http://www.gov.za/sites/www.gov.za/files/a6of2016Appropriati...> (<http://www.gov.za/sites/www.gov.za/files/a6of2016AppropriationAct.pdf>)
Comments: The link provided does not work. A working link is <http://www.treasury.gov.za/legislation/acts/2016/Appropriate...>
([http://www.treasury.gov.za/legislation/acts/2016/Appropriate%20Act\(%20Act%206%20of%202016\).pdf](http://www.treasury.gov.za/legislation/acts/2016/Appropriate%20Act(%20Act%206%20of%202016).pdf)) or
<https://www.parliament.gov.za/storage/app/media/Docs/acts/61...> (https://www.parliament.gov.za/storage/app/media/Docs/acts/615786_1.pdf)

Government Reviewer**Opinion:** Agree with Comments**Comments:** The documents are uploaded on the website Immediately when the Minister tables the Budget in Parliament

<http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>)
 National Budget Speech Errata to Budget Documents 2016 National Budget Review Estimates of National Expenditure (Printed version) Estimates of National Expenditure (Detailed information per vote) Appropriation Bill Division of Revenue Bill 2016 Division of Revenue Bill Schedules and Annexes in Excel format Division of Revenue Act (Act No. 3 of 2016) Government Gazette 40021 dated 27 May 2016 – Publication of Government Gazette in terms of Section 16 (1) of the Division of Revenue Act, 2016 Government Gazette 40035 dated 2 June 2016 - Publication of allocations to pre-election municipalities in terms of Section 38 of the Division of Revenue Act 2016 Summary of allocation to Local Government Media Statement: Special Voluntary Disclosure Programme in respect of offshore assets and income Revenue Laws Amendment Bill 2016 Explanatory Memorandum - Revenue Laws Amendment Bill 2016 Draft Rates and Monetary Amounts and Amendment of Revenue Laws Bill 2016 Draft Rates and Monetary Amounts and Amendment of Revenue Laws Administration Bill 2016 National Treasury Budget Highlights People's Guide to the Budget : Afrikaans People's Guide to the Budget : English People's Guide to the Budget : Setswana People's Guide to the Budget : Xhosa People's Guide to the Budget : Zulu Tax Pocket Guide 2016

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:** Appropriation Act 6 of 2016: <http://www.parliament.gov.za/live/commonrepository/Processed...>(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)**Comments:** Researcher: The Act is only available in pdf format: <http://www.parliament.gov.za/live/commonrepository/Processed...>(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The provided link to the PDF does not work. This one does <http://www.gov.za/sites/www.gov.za/files/a6of2016Appropriati...>(<http://www.gov.za/sites/www.gov.za/files/a6of2016AppropriationAct.pdf>)**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** In South Africa, as per page i of the Estimates of National Expenditure publication - The abridged ENE publication is the explanatory memorandum to the Appropriation Bill. In 2016, the Bill was enacted as is and therefore all of the tables contained in the budget documentation are published in Microsoft excel on the National Treasury's website on the day the budget is tabled. From the 2017 Budget, in addition to the excel format, the information is also available in CSV format. See: <http://www.treasury.gov.za/documents/national%20budget/default...>(<http://www.treasury.gov.za/documents/national%20budget/default.aspx>)**Researcher response:** Agreed, answer changed to A. The 2016 ENE were made publicly available in excel format at the following URL:<http://www.treasury.gov.za/documents/national%20budget/2016/...>(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/excel.aspx>) The 2016 Division of Revenue Bill was also made publicly available in excel via the following page: <http://www.treasury.gov.za/documents/national%20budget/2016/...>(<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>).**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:** The Appropriation Act 6 of 2016 is publicly available. <http://www.parliament.gov.za/live/commonrepository/Processed...>(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)**Comments:** Researcher: The document is publicly available. Appropriation Act 6 of 2016:<http://www.parliament.gov.za/live/commonrepository/Processed...>(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The provided link does not work. Here is a working link <http://www.gov.za/sites/www.gov.za/files/a6of2016Appropriati...>(<http://www.gov.za/sites/www.gov.za/files/a6of2016AppropriationAct.pdf>)

Government Reviewer

Opinion: Agree

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Act No. 6 of 2016: Appropriation Act, 2016

Sources: N/A

Comments: Researcher: The Act can be found here: <http://www.parliament.gov.za/live/commonrepository/Processed...>
(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: The provided link does not work. This one does <http://www.gov.za/sites/www.gov.za/files/a6of2016Appropriati...>
(<http://www.gov.za/sites/www.gov.za/files/a6of2016AppropriationAct.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: the Appropriation Bill is also available on: <http://www.treasury.gov.za/legislation/bills/2016/2016%20App...>
(<http://www.treasury.gov.za/legislation/bills/2016/2016%20Appropriation%20Bill.pdf>) the rest of the documentation are available on:
<http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>)

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

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: There is no Citizen's budget version of the EB

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EB is also represented in the People's Guide which is published in 5 different languages. Example - English:
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>) Other language versions are available at the bottom of the page: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>) Additionally, South Africa would only need to draft a new People's guide should there be changes in the tabled budget effected by the Legislature, which was not the case in 2016.

Researcher response: While a People's Budget doc is prepared with regard to the EBP, this is not repeated for the EB, nor are citizen/people budget formats available to make accessible, the key budget documents produced during each phase of the budget cycle.

IBP comment: OBS methodology states that documents cannot be used twice -- that is a Citizens Budget for the EBP cannot also be considered as a Citizens Budget for the EB, even if there are no changes between the EBP and EB. In that case, the government should produce two separate Citizens Budgets, that clearly inform the average citizen that they are simplifying the proposed budget versus the approved budget.

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 2016-17

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: People's Budget at the bottom of the page: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>)

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: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>)

Comments: Researcher: The 2016 People's Guide of the Budget is publicly available and can be accessed from:
<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 24 February 2016

Sources: N/A

Comments: Researcher: The People's budget is published on the same day as the National Budget. In this case the National Budget was published on the 24 February 2016

Peer Reviewer

Opinion: Disagree

Suggested answer: 24 February 2016

Comments: The date is 24 February 2016, as is said in the comments

Government Reviewer

Opinion: Agree with Comments

Comments: 24 and not 23 February 2016

Researcher response: Yes - date changed to 24 February 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: The citizen's guide (people's budget) of the National budget is published on the same day as the National budget. In this case the National budget was published on the 24 February 2016

Sources: N/A

Comments: Researcher: It can be accessed from: [http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/)
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: <https://www.parliament.gov.za/hansard> (<https://www.parliament.gov.za/hansard>) The Hansard for the day establishes that the date on the documents is the date of publication

Government Reviewer

Opinion: Agree

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

Answer: The URL for it is : [http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/)
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>)

Sources: N/A

Comments: Researcher: 2016 Budget highlights card: [http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/)
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20Budget%20Highlights%20Card.pdf>) People's Guide to Budget 2016 (English): [http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/)
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>) People's Guide to Budget 2016 (Afrikaans): [http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/)
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Afrikaans.pdf>) People's Guide to Budget 2016 (Setswana): [http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/)
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Tswana.pdf>) People's Guide to Budget 2016 (Xhosa): [http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/)
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Xhosa.pdf>) People's Guide to Budget 2016 (Zulu): [http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/)
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Zulu.pdf>)

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

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

Answer: 2016 Budget People's Guide**Sources:** N/A

Comments: Researcher: 2016 Budget highlights card: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20Budget%20Highlights%20Card.pdf>) People's Guide to Budget 2016 (English): <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>) People's Guide to Budget 2016 (Afrikaans): <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Afrikaans.pdf>) People's Guide to Budget 2016 (Setswana): <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Tswana.pdf>) People's Guide to Budget 2016 (Xhosa): <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Xhosa.pdf>) People's Guide to Budget 2016 (Zulu): <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Zulu.pdf>)

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

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

Answer: Executive's Budget Proposal**Sources:** N/A**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: It corresponds with the Executive Budget Proposal and the Enacted Budget. The documents are uploaded on the website Immediately when the Minister tables the Budget in Parliament <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>) People's Guide to the Budget : Afrikaans People's Guide to the Budget : English People's Guide to the Budget : Setswana People's Guide to the Budget : Xhosa People's Guide to the Budget : Zulu Tax Pocket Guide 2016

Researcher response: Answer revised to clearly state the Executive's Budget Proposal. The OBS methodology does not allow for the CB to correspond with more than one budget document.

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

Answer: FY 2015-16 & 2016-17**Sources:** N/A**Comments:** Researcher: N/A**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The monthly statements of revenue, expenditure and borrowing are published in terms of Section 32 of the Public Finance Management Act of 1999 http://www.treasury.gov.za/comm_media/press/monthly/1609/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1609/press.pdf)

Comments: Researcher: The monthly statements reveal the country's revenue, expenditure and borrowing at the end of each month, together with comparable figures of the previous year.

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: 31 December 2016: http://www.treasury.gov.za/comm_media/press/monthly/1701/mpf...
(http://www.treasury.gov.za/comm_media/press/monthly/1701/mpff.pdf) 30 November 2016:
http://www.treasury.gov.za/comm_media/press/monthly/1612/mpf... (http://www.treasury.gov.za/comm_media/press/monthly/1612/mpff.pdf) 31
October 2016 http://www.treasury.gov.za/comm_media/press/monthly/1612/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1612/press.pdf) 30 September 2016
http://www.treasury.gov.za/comm_media/press/monthly/1611/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1611/press.pdf)
31 August 2016 http://www.treasury.gov.za/comm_media/press/monthly/1610/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1610/press.pdf) 31 July 2016
http://www.treasury.gov.za/comm_media/press/monthly/1609/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1609/press.pdf) 30
June 2016 http://www.treasury.gov.za/comm_media/press/monthly/1608/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1608/press.pdf) 31 MAY 2016
http://www.treasury.gov.za/comm_media/press/monthly/1607/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1607/press.pdf)
30 April 2016 http://www.treasury.gov.za/comm_media/press/monthly/1606/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1606/press.pdf) 31 March 2016
http://www.treasury.gov.za/comm_media/press/monthly/1605/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1605/press.pdf) 29
February 2016 http://www.treasury.gov.za/comm_media/press/monthly/1604/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1604/press.pdf)

Sources: Section 32 of the Public Finance Management ACT No 1 of 1991 <http://www.treasury.gov.za/legislation/pfma/act.pdf>
(<http://www.treasury.gov.za/legislation/pfma/act.pdf>)

Comments: Researcher: The reports are published on the last day of the month as per section 32 of the Public Finance Management Act 1 of 1999.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The reports are released on a monthly basis. All of the reports clearly state to have been published on the last day of the month.

Sources: Section 32 of the Public Finance Management Act 1 of 1999. The section states that: "Within 30 days after the end of each month, the National Treasury must publish in the national Government Gazette a statement of actual revenue and expenditure with regard to the National Revenue Fund".

Comments: Researcher: <http://www.treasury.gov.za/legislation/pfma/act.pdf> (<http://www.treasury.gov.za/legislation/pfma/act.pdf>)
http://www.treasury.gov.za/comm_media/press/monthly/1610/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1610/press.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: http://www.treasury.gov.za/comm_media/press/monthly/1610/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1610/press.pdf)

Sources: N/A Treasury's website with the Monthly reports: http://www.treasury.gov.za/comm_media/press/monthly/monthly_...
(http://www.treasury.gov.za/comm_media/press/monthly/monthly_2016.aspx)

Comments: Researcher: http://www.treasury.gov.za/comm_media/press/monthly/1609/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1609/press.pdf) http://www.treasury.gov.za/comm_media/press/monthly/1608/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1608/press.pdf) http://www.treasury.gov.za/comm_media/press/monthly/1607/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1607/press.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: N/A

Comments: Researcher: The statements contain tables and figures of the expenditure, revenue and borrowing. Each statement also compares the said revenues, expenditure and borrowing to the previous year's figures. However, the data is only contained in pdf version. There is no excel spreadsheet with the same information/data http://www.treasury.gov.za/comm_media/press/monthly/1610/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1610/press.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: The statements are publicly available. Link below: http://www.treasury.gov.za/comm_media/press/monthly/1610/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1610/press.pdf)

Comments: Researcher: The statements are publicly available in the case of South Africa

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: STATEMENT OF THE NATIONAL REVENUE, EXPENDITURE AND BORROWING AS AT 31 AUGUST 2016 ISSUED BY THE DIRECTOR - GENERAL:NATIONAL TREASURY

Sources: N/A http://www.treasury.gov.za/comm_media/press/monthly/1610/pre...
(http://www.treasury.gov.za/comm_media/press/monthly/1610/press.pdf)

Comments: Researcher: N/A

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: N/A

Comments: Researcher: There is no citizen's version of the monthly statements in the case of south africa

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016-17

Sources: MTBPS 2016 <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>) Adjusted Budget Document 2016 [http://www.treasury.gov.za/documents/mtbps/2016/adjustments/...](http://www.treasury.gov.za/documents/mtbps/2016/adjustments/)

(<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The MTBPS is being cited. The citing should also include the Adjustment Budget Document. The OBS definition of a mid-year review includes (together with which document fulfills this) This review should assess the state of the economy relative to the initial macroeconomic forecast and update the economic projections for the remainder of the year: The MTBPS The MYR should also provide updated estimates of revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year: the MTBPS The MYR should also provide updated estimates of expenditure, reflecting the impact of actual experience to date and revised projections for the full fiscal year: The Adjustment Budget Document. This document is the updated of the Estimates of National Expenditure. Please see [http://www.treasury.gov.za/documents/mtbps/2016/adjustments/...](http://www.treasury.gov.za/documents/mtbps/2016/adjustments/) (<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>) The anomaly is that you cannot cite the Estimates of National Expenditure as the sole Executive Budget Proposal, and not the Budget Review (which does macroeconomic projections, assumptions, fiscal sensitivity analysis, revenue projections and policy) and then cite for the mid-year report, the MTBPS and not the Adjustment Budget Document

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.treasury.gov.za/documents/mtbps/2016/default.aspx> (<http://www.treasury.gov.za/documents/mtbps/2016/default.aspx>) MTBPS Speech by Minister Pravin Gordhan Webcast of the MTBPS Speech Full Document Tables in Excel Adjusted Estimates of National Expenditure Full Document

Researcher response: I agree with the peer reviewer and govt reviewers additions and suggestions, and have added the adjusted Budget Document 2016.

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

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

Answer: a. (100)

Sources: N/A

Comments: Researcher: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 26 October 2016

Sources: N/A

Comments: Researcher: The date appears on the face of the document: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The date appears on the face of the document. The Treasury does not put up the dates on which the documents were uploaded onto the system

Sources: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf> The Mail and Guardian (national newspaper) also reported on the release of the MTBPS 2016: <http://mg.co.za/article/2016-10-26-gordhan-expected-to-address-growth-prospects-in-medium-term-budget-policy-statement>

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>
<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>

Sources: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>
<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>

Comments: Researcher: The mid year review is known as the medium term policy budget statement in the case of South Africa. It is publicly available and is contained in the following link: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

Peer Reviewer

Opinion: Agree with Comments

Comments: The Adjusted Estimates of National Expenditure should also be cited. <http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer, and have added the Adjusted Estimates.

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: a.

Sources: The excel tables of the Medium Tern Budget Policy Statements 2016 for South Africa can be found in the following link: <http://www.treasury.gov.za/documents/mtbps/2016/tables.aspx> (<http://www.treasury.gov.za/documents/mtbps/2016/tables.aspx>)
<http://www.treasury.gov.za/documents/mtbps/2016/tablesAENE.a...> (<http://www.treasury.gov.za/documents/mtbps/2016/tablesAENE.aspx>)

Comments: Researcher: The excel tables of the Medium Tern Budget Policy Statements 2016 for South Africa can be found in the following link: <http://www.treasury.gov.za/documents/mtbps/2016/tables.aspx> (<http://www.treasury.gov.za/documents/mtbps/2016/tables.aspx>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The tables for the Adjusted Estimates of National Expenditure should also be cited
<http://www.treasury.gov.za/documents/mtbps/2016/tablesAENE.a...> (<http://www.treasury.gov.za/documents/mtbps/2016/tablesAENE.aspx>)

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer, and have added the Adjusted Estimates.

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

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

Answer: e.

Sources: N/A

Comments: Researcher: The document is publicly available in the case of South Africa and can be found here:
<http://www.treasury.gov.za/documents/mtbps/2016/tables.aspx> (<http://www.treasury.gov.za/documents/mtbps/2016/tables.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Medium Term Budget Policy Statement 2016 Adjusted Estimates of National Expenditure 2016

Sources: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>
(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)
<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/...>
(<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: Medium Term Budget Policy Statement 2016 Adjusted Estimates of National Expenditure 2016

Comments: The title of the Adjusted Estimates of National Expenditure must also be cited. And the link added to the comment box
<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/...>
(<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>)

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer, and have added the Adjusted Estimates.

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

- a. Yes
- b. No

Answer: b.

Sources: N/A

Comments: Researcher: There is no citizen's version of this document in the case of South Africa

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2014-15

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Section 8(1) of the Public Finance Management Act 1 of 1999 <http://www.treasury.gov.za/legislation/pfma/act.pdf>
(<http://www.treasury.gov.za/legislation/pfma/act.pdf>)

Comments: Researcher: The National Treasury is required to prepare a annual consolidated financial statements (Year End Report).

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The answer is wrong on two counts: 1) incomplete identification of documents, and 2) the dates. There are two relevant sets of documents (as for the EBP and the MYR). The YER has two components, the consolidated Annual Financial Statement, submitted by the National Treasury to the National Assembly. This does the revenue outturns part of the definition. For the expenditure side, for all the elements listed, the Annual Reports of Departments should be cited. These two sets of documents run on different timelines, with the Consolidated Annual Financial Statement running one month behind Departments' Annual Reports. The Consolidated Annual Financial Statement must be in Parliament 7 months after the end of the Financial Year. This is set out in the Section of the PFMA quoted. And it was for the year used.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: See page 6 (2 Tabling processes for annual reports) of the "Guideline for legislative oversight through annual reports"

<http://www.treasury.gov.za/publications/annual%20reports/nat...>

(<http://www.treasury.gov.za/publications/annual%20reports/national%20treasury/Guideline%20for%20Legislative%20Oversight%20through%20Annual%20Rep>)

In terms of section 65 of PFMA the Minister/MEC responsible for a department or public entity must table in the National Assembly or the relevant provincial legislature the annual report, financial statements and audit report thereon, within one month after the accounting officer or accounting authority for the department or public entity received the Audit Report. Section 65(2)(a) of the PFMA requires that a Minister/MEC who fails to table an annual report for an entity within six months after the end of the financial year must table a written explanation in the legislature setting out the reasons why the report was not tabled. In effect, this translates to the Minister/MEC being required to table the annual reports, financial statements and audit reports of departments and public entities under her or his control no later than 30 September each year. See National Treasury published on 29

September 2016: <http://www.treasury.gov.za/publications/annual%20reports/nat...>
(<http://www.treasury.gov.za/publications/annual%20reports/national%20treasury/nt%20annual%20report%202015-16.pdf>)

Researcher response: Having considered both reviewer's feedback and supporting material, I agree that the score should be changed to "b".

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: 30 October 2015

Sources: N/A

Comments: Researcher: The document seems to have been uploaded onto Treasury's website on the said date. The Treasury does not publish the dates on which documents were published on their website <http://www.treasury.gov.za/publications/annual%20reports/Con...>
(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: 30 October 2015

Comments: The Consolidated Financial Statements were submitted to Parliament on time. See link below.

<https://www.parliament.gov.za/storage/app/media/Docs/atc/616...> (https://www.parliament.gov.za/storage/app/media/Docs/atc/616309_1.pdf) The National Treasury default practice is to publish it on the same day on the website. As stated, the NT does not indicate on what day something is uploaded on its website. The document properties of the document following the link provided states that it was last modified on 29/10/15. However, the Consolidated Statements are also published on the Office of the Accountant General's public website, and here it was tagged as being put on the site on 30 October 2015. Please see the link to the tag below <https://oag.treasury.gov.za/Publications/Forms/DispForm.aspx...>
(<https://oag.treasury.gov.za/Publications/Forms/DispForm.aspx?ID=2836&Source=https%3A%2F%2Foag%2Etreasury%2Egov%2Eza%2FPublications%2FForms%2FAllItems%2Easp%3FRootFolder%3D%252fPublications%2F03-2015>)

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer's proposed publication date for the Consolidated Financial Statements. Answer adjusted.

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: Treasury does not tell us when the uploaded documents onto their site. However the OAG's website does include a date tag: <https://oag.treasury.gov.za/Publications/Forms/DispForm.aspx...> (<https://oag.treasury.gov.za/Publications/Forms/DispForm.aspx?ID=2836&Source=https%3A%2F%2Foag%2Etreasury%2Egov%2Eza%2FPublications%2FForms%2FAllItems%2Easp%3FRootFolder%3D%252fPublications%2F03-2015>)

Sources: <http://www.treasury.gov.za/publications/annual%20reports/Con...>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)
<https://oag.treasury.gov.za/Publications/04.%20Consolidated%...>

(<https://oag.treasury.gov.za/Publications/04.%20Consolidated%20Financial%20Statements/12.%20For%20fin.%20year%20ending%2031-03-2015/CFS%20report.pdf>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: While on the www.treasury.gov.za (<http://www.treasury.gov.za>) site the upload date for the document is not provided, it is also published on the Site of the Office of the Accountant General. On this site the date of publication is provided as 30 October 2015.

<https://oag.treasury.gov.za/Publications/04.%20Consolidated%...>

(<https://oag.treasury.gov.za/Publications/04.%20Consolidated%20Financial%20Statements/12.%20For%20fin.%20year%20ending%2031-03-2015/CFS%20report.pdf>)

Comments: The Consolidated Financial Statements were submitted to Parliament on time. See link below.

<https://www.parliament.gov.za/storage/app/media/Docs/atc/616...> (https://www.parliament.gov.za/storage/app/media/Docs/atc/616309_1.pdf) The National Treasury default practice is to publish it on the same day on the website. As stated, the NT does not indicate on what day something is uploaded on its website. The document properties of the document following the link provided states that it was last modified on 29/10/15. However, the Consolidated Statements are also published on the Office of the Accountant General's public website, and here it was tagged as being put on the site on 30 October 2015. Please see the link to the tag below <https://oag.treasury.gov.za/Publications/Forms/DispForm.aspx...>
(<https://oag.treasury.gov.za/Publications/Forms/DispForm.aspx?ID=2836&Source=https%3A%2F%2Foag%2Etreasury%2Egov%2Eza%2FPublications%2FForms%2FAllItems%2Easp%3FRootFolder%3D%252fPublications%2F03-2015>)

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer's comment. Answer adjusted to reflect the OAG's site.

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: Consolidated Financial Information For the year ended 31 March 2015: <http://www.treasury.gov.za/publications/annual%20reports/Con...>
(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)

Sources: Department of Human Settlements Annual Report 2015/2016: http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf) Department of Basic Education Annual Report 2015/2016: <http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>) Economic Development Department Annual Report 2015/2016: <http://www.edd.gov.za/communications/annual-reports/614-edd-...>
(<http://www.edd.gov.za/communications/annual-reports/614-edd-annual-report-2015--2016>)

Comments: Researcher: The document can be accessed from: <http://www.treasury.gov.za/publications/annual%20reports/Con...>
(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>) Department of Human Settlements Annual Report 2015/2016: http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf) Department of Basic Education Annual Report 2015/2016: <http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>) Economic Development Department Annual Report 2015/2016: <http://www.edd.gov.za/communications/annual-reports/614-edd-...>
(<http://www.edd.gov.za/communications/annual-reports/614-edd-annual-report-2015--2016>)

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: c.

Sources: N/A

Comments: Researcher: There are no excel table/spreadsheet version of the information contained in the Year End Report. It is only available in pdf format at the moment

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: N/A

Comments: Researcher: The document is publicly available in the ace of South Africa. It can be accessed from the following link:

<http://www.treasury.gov.za/publications/annual%20reports/Con...>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)

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

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

Answer: N/A**Sources:** N/A**Comments:** Researcher: N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

Answer: Consolidated Financial Information for the year ended 31 March 2015 OR Consolidated Financial Statements 2015: Annual Financial Statements for the Year Ended 31 March 2015**Sources:** The statement can be accessed from here: <http://www.treasury.gov.za/publications/annual%20reports/Con...><http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>National Treasury's Debt Management report for 2014/15 <http://www.treasury.gov.za/publications/other/Debt%20Managem...><http://www.treasury.gov.za/publications/other/Debt%20Management%20Report%202014-15.pdf>) National Treasury's Debt Management reportfor 2015/2016 <http://www.treasury.gov.za/publications/other/Debt%20Managem...><http://www.treasury.gov.za/publications/other/Debt%20Management%20Report%202015-16.pdf>) Department of Human Settlements AnnualReport 2015/2016: http://www.dhs.gov.za/sites/default/files/annual_reports/AR_...http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf) Department of Basic Education Annual Report 2015/2016:<http://www.education.gov.za/Portals/0/Documents/Reports/Annu...><http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>) EconomicDevelopment Department Annual Report 2015/2016: <http://www.edd.gov.za/communications/annual-reports/614-edd-...><http://www.edd.gov.za/communications/annual-reports/614-edd-annual-report-2015--2016>)**Comments:** Researcher: Department of Human Settlements Annual Report 2015/2016:http://www.dhs.gov.za/sites/default/files/annual_reports/AR_... (http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf)Department of Basic Education Annual Report 2015/2016: <http://www.education.gov.za/Portals/0/Documents/Reports/Annu...><http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>) EconomicDevelopment Department Annual Report 2015/2016: <http://www.edd.gov.za/communications/annual-reports/614-edd-...><http://www.edd.gov.za/communications/annual-reports/614-edd-annual-report-2015--2016>)**Peer Reviewer****Opinion:** Disagree**Suggested answer:** Consolidated Financial Statements 2015: Annual Financial Statements for the Year Ended 31 March 2015**Comments:** The title is incorrect.**Government Reviewer****Opinion:** Agree**Researcher response:** On the NT website, the link to relevant material is displayed/named as "Consolidated Financial Information" for each year (see <http://www.treasury.gov.za/publications/annual%20reports/Con...><http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/default.aspx>) However when you access it and

are redirected to the actual document online it is titled "Consolidated Financial Statements" and "Annual Financial Statements" for particular years - see

<http://www.treasury.gov.za/publications/annual%20reports/Con...><http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>

am fine with the name change - ultimately we are speaking about the same material.

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

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: There is no citizen's version of this in the case of South Africa

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2015-16

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 16 November 2016: <http://mg.co.za/article/2016-11-16-government-state-owned-en...> (<http://mg.co.za/article/2016-11-16-government-state-owned-entities-topple-billions-in-irregular-expenditure/>)

Sources: Mail and Guardian <http://mg.co.za/article/2016-11-16-government-state-owned-en...> (<http://mg.co.za/article/2016-11-16-government-state-owned-entities-topple-billions-in-irregular-expenditure/>)

Comments: Researcher: Mail and Guardian reported on the release of the report <http://mg.co.za/article/2016-11-16-government-state-owned-en...> (<http://mg.co.za/article/2016-11-16-government-state-owned-entities-topple-billions-in-irregular-expenditure/>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Should the report link be provided? <https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.a...>
(<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>)

Government Reviewer

Opinion: Agree with Comments

Comments: Further links: Published on the bottom right corner of the AGSA website page:

<http://www.agsa.co.za/Documents/Auditreports/PFMA20152016.as...> (<http://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>) Media release issued on 16 November 2016: <http://www.agsa.co.za/Portals/0/PFMA%202015-16/2016%20PFMA%2...> (<http://www.agsa.co.za/Portals/0/PFMA%202015-16/2016%20PFMA%20Media%20Release%20FINAL.pdf>) Also available in 3 other languages.

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

Answer: The Auditor General's website had a date which specifies when each of the reports was released

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The media release is issued on the same day and the newspaper article quoted by the researcher also confirms this date.

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: PFMA 2015 -16 Consolidated General Reports: <https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.a...> (<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>)

Sources: PFMA 2015 -16 Consolidated General Reports: <https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.a...> (<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>)

Comments: Researcher: PFMA 2015 -16 Consolidated General Reports: <https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.a...> (<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: N/A

Comments: Researcher: There is no excel format of the Audit Report. It is only available in pdf format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: PFMA 2015 -16 Consolidated General Reports: <https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.a...>
(<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>)

Comments: Researcher: The Audit Report is publicly available in the case of South Africa and can be accessed here: PFMA 2015 -16 Consolidated General Reports: <https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.a...>
(<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: PFMA 2015 -16 Consolidated General Reports

Sources: The full document can be found at: PFMA 2015 -16 Consolidated General Reports:
<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.a...> (<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>)

Comments: Researcher: PFMA 2015 -16 Consolidated General Reports <https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.a...>
(<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>)

Peer Reviewer

Opinion: Disagree

Suggested answer: PFMA 2015-16: Consolidated General Report on the National and Provincial Audit Outcomes

Comments: The title is incorrect.

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: N/a

Comments: Researcher: there is no Citizen's version of the Audit Report in the case of South Africa

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

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

a. Yes**b.** No**Answer:** a.**Sources:** Treasury - which falls under the Ministry of Finance- contains all the fiscal information. It can be accessed from:<http://www.treasury.gov.za/default.aspx> (<http://www.treasury.gov.za/default.aspx>)**Comments:** Researcher: Treasury - which falls under the Ministry of Finance- contains all the fiscal information. It can be accessed from:<http://www.treasury.gov.za/default.aspx> (<http://www.treasury.gov.za/default.aspx>)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The Consolidated General Report on National and Provincial Audit Outcomes cannot be accessed from the National Treasury site. The Auditor General site should also be listed. <https://www.agsa.co.za> (<https://www.agsa.co.za>) Technically, the annual reports of individual departments are accessible from these departments' sites.**Government Reviewer****Opinion:** Agree with Comments**Comments:** Additional platforms that were launched during the MTBPS on 26 October 2016:http://www.treasury.gov.za/comm_media/press/2016/2016102601%...http://www.treasury.gov.za/comm_media/press/2016/2016102601%20Media%20Release%20-%20Portal%20Launch.pdf) 1) ApplicationProgramme Interface: www.municipaldata.treasury.gov.za (<http://www.municipaldata.treasury.gov.za>) (Raw data) It allows for selection and download of raw data that presents current and historical municipal budget and financial performance data, according to the user's specification. 2) Municipal Moneycitizen website: www.municipalmoney.gov.za (<http://www.municipalmoney.gov.za>) (Analysis of data) A web-based tool which presents key municipal financial information to a general audience, who do not necessarily have any financial background or knowledge with the aim of informing citizens on their local authority's financial performance and allows comparisons between municipalities. It uses a variety of visual elements and tools - including interactive maps, charts, graphs and short videos as well as provides different levels of detail in explaining key financial concepts, so the audience can select the amount and level of information they want access to. It draws its data from the API above: www.municipaldata.treasury.gov.za<http://www.municipaldata.treasury.gov.za>

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:** http://www.treasury.gov.za/comm_media/press/monthly/1610/pre...http://www.treasury.gov.za/comm_media/press/monthly/1610/press.pdf)**Comments:** Researcher: The link attached herein contains the Statement of the national revenue, expenditure and borrowing which is produced for each month. This statement can be downloaded. The link contains the statement that was produced and published at the end of August 2016http://www.treasury.gov.za/comm_media/press/monthly/1610/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1610/press.pdf)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The question is ambiguous. The document cited by the researcher has a single consolidated number in for all of government expenditure, and one for all of government revenue. That to me does not equal expenditure data, or revenue data. The OBS question intent with this question then equals the "is there a mid-year review" question. But the question is ambiguous and not explained adequately in the explanation. What is meant by revenue and expenditure data? To me data -- as is used in the question -- suggests machine-readable data, which is different to information. But information -- as in the explanation -- can be PDF and could be high level as in the link provided. But the question also does not stipulate whether it is referring the budgeted or outturn data for the current year. If budgeted data, the following is a better link, which is all the 2017 revenue and expenditure budgeted data in one download. <http://www.treasury.gov.za/documents/national%20budget/2017/...><http://www.treasury.gov.za/documents/national%20budget/2017/review/ALLBRTables.zip>) If it is outturn data, the answer may need to be no, as there is not a budget portal that provides detailed revenue and expenditure data (neither as machine-readable nor with any detail) in one download.**Government Reviewer****Opinion:** Agree with Comments**Comments:** Further links: http://www.treasury.gov.za/comm_media/press/monthly/monthly...http://www.treasury.gov.za/comm_media/press/monthly/monthly_2016.aspx) <http://www.treasury.gov.za/publications/annual%20reports/Con...>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202016.pdf>)
Provinces: http://www.treasury.gov.za/publications/PIP/2016_17/default... (http://www.treasury.gov.za/publications/PIP/2016_17/default.aspx)
Municipalities: <https://municipaldata.treasury.gov.za/table/incexp/?year=201...> (<https://municipaldata.treasury.gov.za/table/incexp/?year=2017&amountType=AUDA>)

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: N/A

Comments: Researcher: The Revenue and expenditure data for all the years is there but it is not consolidated into one document that can easily be downloaded. One would have to download the documents one by one

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Budget Review tables and ENE tables, which can both be accessed with a single click, provide information in consistent formats over multiple years. Here is a 7 year view of all detailed expenditure information <http://www.treasury.gov.za/documents/national%20budget/2017/...> (<http://www.treasury.gov.za/documents/national%20budget/2017/ene/Budget%202017%20-%20ENE%20and%20Appropriation%20Pivot.xlsx>) And, for all macro, debt, revenue and expenditure information over seven years <http://www.treasury.gov.za/documents/national%20budget/2017/...> (<http://www.treasury.gov.za/documents/national%20budget/2017/review/csv.zip>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The data portal gives an option of the selection of years depending on the user's experience. See the left hand navigation panel on this link: <https://municipaldata.treasury.gov.za/table/incexp/?year=201...> (<https://municipaldata.treasury.gov.za/table/incexp/?year=2017&amountType=AUDA>) http://www.treasury.gov.za/comm_media/press/monthly/monthly_... (http://www.treasury.gov.za/comm_media/press/monthly/monthly_2016.aspx) <http://www.treasury.gov.za/publications/annual%20reports/Con...> (<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)
Provinces: http://www.treasury.gov.za/publications/PIP/2016_17/default... (http://www.treasury.gov.za/publications/PIP/2016_17/default.aspx)
Municipalities: <https://municipaldata.treasury.gov.za/table/incexp/?year=201...> (<https://municipaldata.treasury.gov.za/table/incexp/?year=2017&amountType=AUDA>)

Researcher response: Having considered the reviewer's feedback and links, I am in favour of the score being adjusted to "a".

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

- a. Yes
- b. No

Answer: b.

Sources: N/A

Comments: Researcher: The only document that almost resembles the format of an infographic is the People's Guide to the National Budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: See the following links: Page 13 onwards contains different graphs to present data - <http://www.treasury.gov.za/publications/annual%20reports/Con...> (<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)

Researcher response: This question refers to the existence of infographics and visualisations or other similar tools on websites/ portals, and not within downloadable budget documents.

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

- a. Yes
- b. No

Answer: a.

Sources: The Public Finance Management Act 1 of 1999

Comments: Researcher: The purpose of the Act is to regulate financial management in the national government and provincial governments; to ensure that all revenue, expenditure, assets and liabilities of those governments are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in those governments; and to provide for matters connected therewith. It can be accessed from: <http://www.treasury.gov.za/legislation/pfma/act.pdf> (<http://www.treasury.gov.za/legislation/pfma/act.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Public Audit Act needs to be added: <http://www.gov.za/sites/www.gov.za/files/a25-04.pdf> (<http://www.gov.za/sites/www.gov.za/files/a25-04.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: Also add: Public Audit Act (PAA), No. 25 of 2004 -- <https://www.agsa.co.za/About/Legislation.aspx>

(<https://www.agsa.co.za/About/Legislation.aspx>) To give effect to the provisions of the Constitution establishing and assigning functions to an Auditor-General; to provide for the auditing of institutions in the public sector; to provide for accountability arrangements of the Auditor-General; to repeal certain obsolete legislation; and to provide for matters connected therewith. Part 2 (Section 38) of the the Public Finance Management Act 1 of 1999: Responsibilities of Accounting Officers gives the "General responsibilities of accounting officers" which include managing the department, trading entity or constitutional institution effective, efficient and transparent systems of financial and risk management and internal control; a system of internal audit under the control and direction of an audit committee complying with and operating in accordance with regulations and instructions prescribed in terms of sections 76 and 77; an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost-effective; a system for properly evaluating all major capital projects prior to a final decision on the project

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: <http://www.justice.gov.za/legislation/acts/2000-002.pdf> (<http://www.justice.gov.za/legislation/acts/2000-002.pdf>)

Comments: Researcher: South Africa has what is known as the Promotion of Access to Information Act. The purpose of this Act is to give effect to the constitutional right of access to any information held by the State and any information that is held by another person and that is required for the exercise or protection of any rights; and to provide for matters connected therewith. This Act can be accessed from: <http://www.justice.gov.za/legislation/acts/2000-002.pdf> (<http://www.justice.gov.za/legislation/acts/2000-002.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The Executive's Budget Proposal is presented by administrative classification in the: "Estimates of National Expenditure 2016" detailed information by vote/administration can be accessed at <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/default.aspx>) The National Treasury "2016 Budget Review" Statistical Tables", Table 4 "Main budget: expenditure defrayed from the National Revenue Fund by vote, 2012/13 to 2018/19 (p.216- 219).

Comments: Researcher: 2016 National Budget Review accessible at <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) Statistical Tables:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/2016%20Statistical%20tables%20annex.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Budget proposal presentation by functional classification is available in the National Treasury Budget Review, Statistical Table 6 "Consolidated national, provincial and social security funds expenditure: functional classification, 2012/13 to 2018/19", p. 223. See also Statistical Table 8, "Consolidated government expenditure" Functional classification" p. 226-227.

Comments: Researcher: See 2016 Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Budget proposal presentation by functional classification is available in the National Treasury Budget Review, Statistical Table 6 "Consolidated national, provincial and social security funds expenditure: functional classification, 2012/13 to 2018/19", p. 223. See also Statistical Table 8, "Consolidated government expenditure" Functional classification" p. 226-227.

Comments: Researcher: 2016 National Budget Review: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Expenditures by economic classification can be found in the 2016 Budget Review, Statistical Table 5 "Consolidated national, provincial and social security funds expenditure: economic classification, 2012/13 to 2018/19" p.220-221. See also Estimates of National Expenditure 2016, Table 4: "Expenditure by economic classification 2012/13 to 2018/19", p. xxiv

Comments: Researcher: 2016 Budget Review <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) Estimates of National Expenditure 2016:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See 2016 National Budget Review Statistical Table 5 "Consolidated national, provincial and social security funds expenditure: economic classification, 2012/13 to 2018/19" p.220-221. See also Website annexure to the 2016 Budget Review "Annexure W2: Structure of the Government Accounts", p.1.

Comments: Researcher: 2016 Budget Review: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) 2016 Budget Review documents:
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Detailed information per vote and by program is presented in one document the 2016 National Budget Estimates of National Expenditure accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>) See for instance at page 55 of the pdf link where the Presidency's (Vote 1) expenditure is detailed down to both programme and economic classification levels.

Comments: Researcher: 2016 National Budget Estimates of National Expenditure: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
... (<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Multi year expenditure estimates are presented by all three expenditure classifications in the 2016 National Budget Review: Statistical Tables 4; 5; 6; 7 and 8 (pages 216–227) Multi year expenditure estimates are presented by all three expenditures classifications (by administrative function and economic classification and are also available in the 2016 Estimates of National Expenditure Table 3 "Table 3: Expenditure by national vote 2012/13 to 2018/19 pages xxii - xxiii. Table 4 Expenditure by economic classification: 2012/13 to 2018/19 pages xxiv - xxv

Comments: Researcher: 2016 National Budget Review Document accessible online at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) 2016 Estimates of National Expenditure accessible online at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

d. (0) No, multi-year estimates for programs are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Multi year expenditure estimates are presented by all three expenditures classifications available in the 2016 Estimates of National Expenditure. Expenditure estimates for the current financial year and two outer years are provided by programme and sub-programme. Information is available according to each vote and can all accessible in one document: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>) See for instance Table 1.3 at page 56 of the above link which provides 3 year (2016/17 to 2018/19) expenditure estimates at both programme and economic classification levels

Comments: Researcher: 2016 Estimates of National Expenditure: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.

b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

d. (0) No, individual sources of tax revenue are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2016 National Budget Review document presents tax information on persons and individuals; tax on corporate income; domestic taxes on goods and services as well as taxes on international trade and transaction in Statistical Table 3 "Main budget: estimates of national revenue – detailed classification of revenue, 2012/13 to 2016/17" p. 212–215

Comments: Researcher: 2016 National Budget Review accessible online at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Various individual sources of non - tax revenue are presented in the 2016 National Budget Review, Statistical Table "Main Budget: estimates of national revenue: Summary of revenue" pages 208-211 and Statistical Table 3: Main Budget: Estimates of National Revenue. Detailed classification of revenue" pages 212-215

Comments: Researcher: 2016 National Budget Review is accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Tax and non tax sources of revenue are presented by category the 2016 National Budget Review, Statistical Table "Main Budget: estimates of national revenue: Summary of revenue" pages 208-21. also Statistical Table 7: "Consolidated government revenue and expenditure: Economic classification" pages 224-225.

Comments: Researcher: 2016 National Budget Review is accessible on line at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: National Budget Review 2016, Statistical Table 2 "Main budget: estimates of national revenue – summary of revenue, 1998/99 to 2018/19", p.208-210. See also National Budget Review 2016 Chapter 4, Table 4.4 "Budget revenue, 2012/13 – 2018/19" p.45.

Comments: Researcher: 2016 National Budget Review accessible online at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: 2016 National Budget Review, Table 7.3 "Financing of national government borrowing requirement, 2014/15 – 2018/19" p.88; Table 7.8 "Total national government debt, 2012/13 – 2018/19 ", p.92 Table 3.8 "National government debt-service costs, 2014/15 – 2018/19 " p.37. 2016 National Budget Review: Statistical Table 10 "Total debt of government" page 230-233 looks at total government debt its composition both domestic and foreign, current, past (dating back as far back as 1991) and future projections of government growth. 2016 National Budget Table 1 "Main budget: Revenue, expenditure, budget balance and financing, 2009/10-2018/19", (p. 206-207) presents information on domestic (short and long term) loan debt; foreign loan debt between 2009/10 and 2018/19 as multi-year projections of debt development, pages. 2016 National Budget Review, Chapter 3, Table 3.10. "Public sector borrowing requirement 2012/13 - 2018/19" p.38

Comments: Researcher: 2016 National Budget Review document available online at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: 2016 National Budget Review, Table 7.3 "Financing of national government borrowing requirement, 2014/15 – 2018/19" p.88; Table 7.8 "Total national government debt, 2012/13 – 2018/19 ", p.92 Table 3.8 "National government debt-service costs, 2014/15 – 2018/19 " p.37. 2016 National Budget Review: Statistical Table 10 "Total debt of government" page 230-233 looks at total government debt its composition both domestic and foreign, current, past (dating back as far back as 1991) and future projections of government growth. 2016 National Budget Table 1 "Main budget: Revenue, expenditure, budget balance and financing, 2009/10-2018/19", (p. 206-207) presents information on domestic (short and long term) loan debt; foreign loan debt between 2009/10 and 2018/19 as multi-year projections of debt development, pages. 2016 National Budget Review, Chapter 3, Table 3.10. "Public sector borrowing requirement 2012/13 - 2018/19" p.38

Comments: Researcher: 2016 National Budget Review available at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer: a. (100)

Sources: Chapter 2 titled "Economic Overview" of the 2016 National Budget Review contains Table 2.1 "Annual percentage change in GDP and consumer price inflation in selected regions/countries, IMF forecasts, 2014 – 2017" p.14. AND Table 2.2 "Macroeconomic performance and projections, 2012 – 2018" p.17 which provide information on GDP growth, Real GDP Growth and CPI inflation and GDP inflation. Chapter 2 also contains a narrative on inflation titled "inflation" on p.22. Information on interest rates is presented in Chapter 7, Table 7.6 "Interest rates, RSA retail savings bonds, February 2016" ,p.91, AND in Chapter 3 Table 3.8 "National government debt-service costs, 2014/15 – 2018/19" p.37. Additional information beyond the core is a narrative on unemployment on p.19 of Chapter 2 of the 2016 National Budget Review. The title of the narrative is "Employment". Chapter 2, p.20 also contains a narrative on exchange rates under the title "The Rand".

Comments: Researcher: 2016 National Budget Review is accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: At pages 22 and 23 of the National Budget Review 2016, Inflation and Interest Rates are considered including Risks to the Forecast. In Chapter 3 of the National Budget Review 2016 narrative titled "Fiscal Policy" there is a discussion of macro economic challenges and their implications on the fiscus with due regard for real GDP Growth and inflation rates. See pages 29-33 Chapter 3 of the National Budget Review 2016 narratives titled "Securing fiscal sustainability" and "Risks to the fiscal outlook".

Comments: Researcher: 2016 National Budget Review full statement can be accessed at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) 2016 National Budget Review according to chapters

accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/review/default.aspx>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Budget Review (page 33) includes an assessment of fiscal risk that looks at GDP growth, inflation, and interest rates. However, in addition to GDP growth and inflation, it also looks at risks associated with public enterprises, which I would consider an element beyond the core.

Government Reviewer

Opinion: Agree with Comments

Comments: Macroeconomic and fiscal scenarios are provided under Annexure A: Fiscal Risks Statement in the 2016 Medium Term Budget Policy Statement on pages 51 to 53, accessible at <http://www.treasury.gov.za/documents/mtbps/2016/default.aspx>

(<http://www.treasury.gov.za/documents/mtbps/2016/default.aspx>) A brief explanation is also given in the 2017 Budget Review under Chapter 3: Fiscal

Policy, subtitle "Risks to consolidation", paragraph 2 on page 32 at <http://www.treasury.gov.za/documents/national%20budget/2017/...>

(<http://www.treasury.gov.za/documents/national%20budget/2017/budgetReview.aspx>)

Researcher response: Upon further review, based on the reviewer's suggestion the score can be revised to an "a," as macroeconomic information beyond the core is available.

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

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

Answer: a. (100)

Sources: The 2016 National Budget Review, Chapter 6 titled "Consolidated Spending Plans" p.55-65 discusses the impact of government's recently introduced policy priorities outlined in the National Development Plan (NDP) and its impact on spending plans contained in the 2016/17 budget and over the mid-term expenditure framework (over the next 3 years). The chapter contains narratives and tables with estimates of expenditure by function and by programme. Estimates of National Expenditure 2016, Tables 1.3 - 1.11, p.viii - xviii. The function tables show new policies as changes to the MTEF baseline

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) The National Development Plan: Vision for 2030. A document containing governments policies and plans to guide government expenditure until 2013. document accessible online at: <http://www.gov.za/sites/www.gov.za/files/Executive%20Summary...> (<http://www.gov.za/sites/www.gov.za/files/Executive%20Summary-NDP%202030%20-%20Our%20future%20-%20make%20it%20work.pdf>) Estimates of National Expenditure 2016 accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The National Budget Review 2016 Chapter 4 titled "Revenue trends and tax proposals" shows new policy proposals in relation to revenues. An example is "Medical tax credits" and their impact on taxation, p.48. See also National Budget Review 2016 Statistical Table 2 "Estimates of national revenue - summary of revenue, 1998/99 to 2018/19", p. 2019-211

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Expenditure estimates for the year prior to the budget year (BY-1) are presented by all three expenditure classifications — By administrative classifications: The Executive's Budget Proposal is presented by administrative classification in the: "Estimates of National Expenditure 2016" detailed information by vote/administration can be accessed at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/default.aspx>) The National Treasury "2016 Budget Review" Statistical Table 4 "Main budget: Expenditure defrayed from the National Revenue Fund by vote, 2012/13 to 2018/19" (p.216-219). By economic classifications "2016 Budget Review", Statistical Table 7 "Consolidated government revenue and expenditure: economic classification, 2012/13-2018/19" p.224-225. The 2016 Budget Review, Table 5 "Consolidated national, provincial and social security funds expenditure: economic classification, 2012/13 to 2018/19" p.220-221. See also Estimates of National Expenditure 2016, Table 4 "Expenditure by Economic Classification: 2012/13 - 2018/19", p. xxiv- xxv. By functional classification "2016 Budget Review", Statistical Tables, Table 8 " Consolidated government expenditure: functional classification, 2012/13 to 2018/19" p.226-227. 2016 Budget Review, Table 6 "Consolidated national, provincial and social

security funds expenditure: functional classification, 2012/13 to 2018/19" p.222-223. See also Table 5.4. "Consolidated government expenditure by function, 2015/16 – 2018/19, p.62

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) "Estimates of National Expenditure 2016" (single document version) accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>) "Estimates of National Expenditure 2016" (detailed information per vote version) accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/default.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: "Estimates of National Expenditure 2016". This document shows expenditure outcomes and estimates over a seven-year period, by vote programme and by economic classification item. Single document version accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>)

Comments: Researcher: Detailed information per vote version accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/default.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: 2016 Estimates of National Expenditure, Table 3 "Expenditure by national vote: 2012/13 to 2018/19" and Table 4 "Expenditure by economic classification: 2012/13 to 2018/19" (p.xxii- xxv) summarizes adjusted appropriations and revised estimates/expenditures for the 2015/16 financial year. Furthermore, detailed information per vote on revised estimates by programmes and sub-programmes is also contained in the 2016 Estimates of National Expenditure. 2016 National Budget Review, Statistical Table 1: "Main budget: Revenue, expenditure, budget balance and financing, 2009/10 to 2018/19" p.206-207 provides revised estimate of the 2015/16 budget allocations. See also Statistical Table 4 "Main budget: Expenditure defrayed from the National Revenue Fund by vote, 2012/13 to 2018/19" (p.216-219).

Comments: Researcher: Estimates of National Expenditure 2016 (full document) accessible at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>) Estimates of National Expenditure 2016 (detailed information per vote) accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/default.aspx>) National Budget Review 2016 accessible at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Expenditure estimates for the year prior to the budget year (BY-1) are presented by all three expenditure classifications — By administrative classifications: The Executive's Budget Proposal is presented by administrative classification in the: "Estimates of National Expenditure 2016" detailed information by vote/administration can be accessed at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/default.aspx>) The National Treasury "2016 Budget Review" Statistical Table 4 "Main budget: Expenditure defrayed from the National Revenue Fund by vote, 2012/13 to 2018/19" (p.216-219). By economic classifications "2016 Budget Review", Statistical Table 7 "Consolidated government revenue and expenditure: economic classification, 2012/13-2018/19" p.224-225. The 2016 Budget Review, Table 5 "Consolidated national, provincial and social security funds expenditure: economic classification, 2012/13 to 2018/19" p.220-221. See also Estimates of National Expenditure 2016, Table 4 "Expenditure by Economic Classification: 2012/13 - 2018/19", p. xxiv- xxv. By functional classification "2016 Budget Review", Statistical Tables, Table 8 " Consolidated government expenditure: functional classification, 2012/13 to 2018/19" p.226-227. 2016 Budget Review, Table 6 "Consolidated national, provincial and social security funds expenditure: functional classification, 2012/13 to 2018/19" p.222-223. See also Table 5.4. "Consolidated government expenditure by function, 2015/16 – 2018/19, p.62

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) "Estimates of National Expenditure 2016" (single document version) accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>) "Estimates of National Expenditure 2016" (detailed information per vote version) accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/default.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Estimates of National Expenditure 2016 (detailed information per vote) publications provide more detailed expenditure per vote by programmes and sub-programmes for current financial year and for BY-2

Comments: Researcher: Estimates of National Expenditure 2016 (detailed information per vote): <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/default.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.

- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The most recent actual outcomes of budget expenditure are for the 2014/15 financial year (BY-2) see "Estimates of National Expenditure 2016" Table 1 - Main budget framework: 2012/13 -2018/19 (p.xx) see also Table 3 - Expenditure by national vote: 2012/13 to 2018/19 (p.xxii)

Comments: Researcher: See "Estimates of National Expenditure 2016" (full version) at:
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: See 2016 National Budget Review, Statistical Tables: Table 3 - "Main budget: estimates of national revenue –detailed classification of revenue", 2012/13 to 2016/17 p.212-215

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See 2016 National Budget Review, Statistical Tables: Table 3 - "Main budget: estimates of national revenue –detailed classification of revenue", 2012/13 to 2016/17 p.212-215

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See 2016 National Budget Review, Statistical Tables, Table 1 - "Main budget: revenue, expenditure, budget balance and financing, 2009/10 to 2018/19" p.206-207. Also see Table 3 - "Main budget estimates of national revenue. Detailed classification of revenue" p.210-215

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: 2016 National Budget Review, Statistical Tables: Table 3 - 'Main budget: Estimates of National Revenue detailed classification of revenue' 2012/13 to 2016/17', p.212-215

Comments: Researcher: 2016 National Budget Review accessible: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: 2016 National Budget Review, Statistical Tables: Table 3 - 'Main budget: Estimates of National Revenue detailed classification of revenue' 2012/13 to 2016/17', p.212-215

Comments: Researcher: 2016 National Budget Review: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See 2016 National Budget Review, Statistical Tables, Table 2 - "Main budget: estimates of national revenue –summary of revenue, 1998/99 to 2018/19" p.208-212, See also Table 3 - " Main budget: estimates of national revenue –detailed classification of revenue, 2012/13 to 2016/17" p.213-215

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, information beyond the core elements is presented for government debt.

b. (67) Yes, the core information is presented for government debt.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to government debt is not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 2016 National Budget Review, Chapter 7, Table 7.3, "Financing of national government borrowing requirement, 2014/15 – 2018/19" p.88; Table 7.8. "Total national government debt 2012/13 - 2018/19", p.92; Table 3.8. "National government debt service costs 2014/15 - 2018/19" p.37. 2016 National Budget Review Statistical Table 10 " Total debt of government, 1991/92 to 2018/19 " page 230-233 looks at total government debt its composition both domestic and foreign, current, past (dating back as far back as 1991) and future projections of government growth 2016 National Budget Review. Statistical Table 1 "Main budget: revenue, expenditure, budget balance and financing, 2009/10 to 2018/19" presents information domestic (short and long term) loan debt; foreign loan debt between 2009/10 and 2018/19 as multi-year projections of debt development, pages 206-207. 2016 National Budget Review, Table 3.10. "Public sector borrowing requirement 2012/13- 2018/19" p.38.

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: It would be useful to identify the additional elements in the comments, e.g. the provision of a profile of creditors for domestic debt on page 86 of the Budget Review, information on the composition of fixed and variable rates for domestic long term debt on page 90.

Government Reviewer

Opinion: Agree

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: 2016 National Budget Review, Chapter 7, Table 7.3, "Financing of national government borrowing requirement, 2014/15 – 2018/19" p.88; Table 7.8. "Total national government debt 2012/13 - 2018/19", p.92; Table 3.8. 2016 National Budget Review Statistical Table 10 " Total debt of government, 1991/92 to 2018/19 " page 230-233 looks at total government debt its composition both domestic and foreign, current, past (dating back as far back as 1991) and future projections of government growth 2016 National Budget Review.

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The ENE chapters on the fund's associated departments contains all the required additional information. See for example, for the Compensation Fund, page 16 of the printed Estimates of Expenditure. The Compensation Fund is set out with the Department of Labour Page 16 -18, as is the Unemployment Insurance Fund, Page 19-21-. The Road Accident Fund (page 28-30) is set out with the Department of Transport. Where a fund is not discussed in the printed ENE, it will still be in detail in the on-line ENE booklets for the associated department. See also narrative on extra budgetary funds in the National Budget Review 2016 Chapter 3 beginning with narrative "Social security funds, public entities and provincial balances" from pages 37

Comments: Researcher: 2016 Estimates of National Expenditure: Department of Labour

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2028%20Labour.pdf>) 2016 Estimates of National Expenditure: Transport <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2035%20Transport.pdf>) 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See 2016 National Budget Review, Statistical Tables, Table 5 "Consolidated national, provincial and social security funds expenditure" p. 220-221

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See 2016 National Budget Review, Chapter 6 "Division of revenue and spending by provinces and municipalities" narrative discussion on page 76 titled "Division of revenue". Estimates of transfers presented in Table 6.1 "Division of nationally raised revenue, 2012/13 – 2018/19", p.76
Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: 2016 National Budget Review illustrate budget allocations by (1) by region (the breakdowns of the intergovernmental fiscal transfers by region- Table 6.2 Provincial equitable share, 2015/16 – 2018/19, p. 78); (2) by age (for beneficiaries of the social grants - Department of Social development); and (3) by gender and other vulnerable groups (department of Women Vote and department of Health Vote).

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: 2016 National Budget Review illustrate budget allocations by (1) by region (the breakdowns of the intergovernmental fiscal transfers by region- Table 6.2 Provincial equitable share, 2015/16 – 2018/19, p. 78); (2) by age (for beneficiaries of the social grants - Department of Social development); and (3) by gender and other vulnerable groups (department of Women Vote and department of Health Vote). The above represents three alternative displays

IBP comment: For cross-country consistency purposes, the answer and sources have been adjusted as per the reviewer's comment. Answer changed to A.

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

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

Answer: a. (100)

Sources: See 2016 Budget Review, Chapter 8, "Financial Position of Public- Sector Institutions" Table 8.3 "Borrowing requirement of selected state-owned companies, 2014/15 – 2018/19" p.101. Each vote indicates its transfers to public corporations - see for instance Vote 11, Public Enterprises within the 2016 Estimates of National Expenditure, Table 9.10 "Portfolio Management and Strategic Partnerships expenditure trends and estimates by sub programme and economic classification" , p.14. Another example is contained within Vote 37 Transport of the 2016 Estimates of National Expenditure where the Passenger Rail Agency details appear at Table 35.10 "Rail Transport expenditure trends and estimates by sub programme and economic classification", p. 12

Comments: Researcher: 2016 Budget Review: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) 2016 Estimates of National Expenditure, Vote 11, Public Enterprises accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%209%20Public%20Enterprises.pdf>) 2016 Estimates of National Expenditure, Vote 37 Transport accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2035%20Transport.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: See Chapter 8 2016 National Budget Review for a narrative "Financial position of public-sector institutions". See also 2016 Budget Review, narrative on "development finance institutions" p. 104-106. The development Finance Institutions provide loans at concessional rates with policy purposes.

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All the quasi-fiscal activities are presented in chapter 8 of the budget review see pages 102-104 showing the statement of purpose and the intended beneficiaries of the quasi-fiscal activity. Moreover, the beneficiaries are available in the performance indicators tables of the Estimates of National Expenditure see vote 7 DBSA page 31 and Land bank page 34 vote 38 pages 24-36
<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2038%20Human%20Settlements.pdf>)

Researcher response: I don't think there is material on point that would justify revising the score from "b" to "a".

IBP comment: Agreed, B answer maintained.

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: Information on some government financial assets is presented as cash balances of state owned companies in Chapter 5 of the 2016 Budget Review under Table 7.7 "Change in cash balances, 2014/15 - 2018/19" p.91 accompanied with a limited narrative regarding discussion of purpose, historical info and so forth. For cash holdings the Budget Review chapter lists the cash holdings by type, and provides information on their value. The narrative provides further information on why changes have occurred, and whether the cash balances are available to government to finance the deficit (Table 7.7). For equity holdings, there is an extensive discussion on government's holdings in public enterprises and Development Finance Institutions, including a table on the consolidated balance sheets of the Public Enterprises and Development Finance Institutions. However, there is no information on the value of government's equity holding in listed companies, e.g. Telkom and Vodacom. This is why a C score was selected

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: The Estimates of National Expenditure 2016 includes balance sheet information on nonfinancial assets held by government. In addition, adjusted appropriation, actual expenditure and final appropriation amounts are provided for the three historical years, the budget year and MTEF period; and for the budget year and the previous year in Annual Report. See The Estimates of National Expenditure present a financial statement of public entities (Introduction, p. x1) as part of the detailed information provided for each Vote. That statement includes balance sheet information on non-financial assets

Comments: Researcher: Estimates of National Expenditure 2016 accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There is no information on the non-financial assets of the Departments themselves, only for the assets of the entities that are attached to the departments. Therefore the answer should be c, as the nonfinancial assets of departments are excluded. Also checking the sources listed, the following: "The Estimates of National Expenditure 2016 includes balance sheet information on nonfinancial assets held by government." This is only for the Entities, not for the departments (or ministries) of government themselves. "In addition, adjusted appropriation, actual expenditure and final appropriation amounts are provided for the three historical years, the budget year and MTEF period; and for the budget year and the previous year in Annual Report." The Annual Report does not form part of the Executive Budget Proposal, and can therefore not be considered. Also, the reference is to appropriations and outturns, ie flow of funds, not assets. "See The Estimates of National Expenditure present a financial statement of public entities (Introduction, p. x1) as part of the detailed information provided for each Vote. That statement includes balance sheet information on non-financial assets." The page reference must be a typing error, as it does not exist. The assertion is correct though, for each entity attached to each vote there is a balance sheet table that lists the non-financial assets.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: A listing of non-financial assets by category is provided in the Estimates of National Expenditure and Annual reports .In additional adjusted appropriation ,actual expenditure and final appropriation amounts are provided for the three historic years, budget year and MTEF .

Researcher response: Having now reviewed the reviewers remarks, I agree with the external peer reviewers stance that the score should be revised to a C as non-financial assets are not provided for Dept, whereas they tend to be for public entities linked to such Depts.

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 substantial expenditure arrears at national government level thus a reflection of them is therefore not applicable. At (<http://applicable.At>) the national level, expenditure arrears are not in the legal framework or presented in the budget documents, however, they do exist at provincial levels.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: That expenditure arrears is a term not found in the legal framework, that the framework requires payment within a limited time period, and that expenditure arrears are not presented in the budget documents do not mean that they do not exist. A better reference would be to the Annual Financial Statement (for 2015 or 2016), the executive summary of which show that payables for Departments (ie against the main budget) vary between R2 billion and R5 billion across years. On a budget of over R1 trillion, this is a negligible percentage and therefore (e) is correct.

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: a. (100)

Sources: Extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates, providing info on estimated liabilities by end of budget year and projection of new contingent liabilities. See 2016 National Budget Review, Chapter 7 under the title "Government debt and contingent liabilities" p.85 -95; See Statistical Table 11 "Net loan debt, provisions and contingent liabilities, 2005/06 to 2018/19", p. 234-235. Table 11 also reflects Amounts drawn against financial guarantees, inclusive of accrued interests. See also Table 7.10 Government guarantee exposure, 2013/14 – 2015/16, p. 94.

Comments: Researcher: See 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Government provides 3 year projections fulfilling the legal framework/standards of Chapter 4 of PFMA which states the requirement for multi year budgets using the Medium Term Expenditure Framework. Medium term estimates of government fiscal framework (both revenues and expenditures) is provided in 2016 National Budget Review, Statistical Tables, Table 1.2 "Consolidated government fiscal framework" p.9 and and Table 1. 5 "Division of Revenue" p.11. However, The question requires "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". This is why the D answer was arrived at The only chapter with somewhat more substantial reference to the longer term is Chapter 2, on the Economic Overview. Even in this Chapter the discussion is not systematic, but just a reference here and there on the expectation for the longer term trends in the global and regional economy.

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The fiscal risk statement chapter of the 2016 Medium Term Budget Policy Statement page 23 presents an assessment of government long-term sustainability of public finances, including institutional strengths and fiscal risk, macroeconomic risks, contingent and accrued liability risks and long-term fiscal risks. The statement can be accessed at <http://www.treasury.gov.za/documents/mtbps/2016/default.aspx> (<http://www.treasury.gov.za/documents/mtbps/2016/default.aspx>)

Researcher response: While the MTBPS for 2016 may contain relevant info, the question enquires whether such material is within the EBP - therefore the score should remain as is.

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: a. (100)

Sources: Each administration/ministry is expected to provide information on donor funding. An example would be Vote 38 Human Settlements budget information of donor assistance in the Estimates of National Expenditure 2016. Vote 38 Human Settlements, Table 38.C Summary of donor funding, p. 41

Comments: Researcher: See Estimates of National Expenditure Vote 38 Human Settlements accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2038%20Human%20Settlements.pdf>)

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: b. (67)

Sources: Information regarding tax Proposals is presented in Chapter 4 "Revenue Trends and Tax Proposals" in 2016 Budget Review under the headline "Tax proposals" p. 46. Annexure C, Additional tax policy and administrative adjustments, Table C.2. "Tax expenditure estimates (R million)", p. 141 in the 2016 Budget Review provides historical info on tax expenditure dating back as far as 2010/11. However, this table provides a lot of information on tax expenditures, but no estimate of their value for the budget year. The discussion on tax expenditures also does not present information for the budget year as is required in the statement of the question. This is why a B answer was selected

Comments: Researcher: 2016 National Budget Review accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Main earmarked revenues appear with a narrative discussion within the EBP. These include the Road Accident Fund and the Unemployment Insurance Fund. Other minor earmarked taxes are on air travel. All of these are presented in the Budget Review, if not in detail in the tables in the main chapter, in detail in the statistical tables. Only the main earmarked taxes however, are accompanied by narratives.

Comments: Researcher: 2016 Budget Review: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) For Road Accident Fund see here: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2035%20Transport.pdf>) For the Unemployment Insurance Fund: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2028%20Labour.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Extensive information on the link between the budget and the government's stated policy goals, by administrative unit or functional category, is presented, including both a narrative discussion and quantitative estimates in Chapter 5 of the 2016 National Budget Review, p.61-74. Furthermore, the estimates of national expenditure go into more detail under each budget vote and discuss by administrative unit what plans will be carried out by the budget. See an example Estimates of National Expenditure Section on Health, p. 4- 6. The 2016 Budget Speech presented by Minister of Finance also makes the link between the EBP and government plans, policies and goals from p.9 of the budget speech

Comments: Researcher: 2016 National Budget Review Chapter 5 "Medium - term spending and the NDP" accessible at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) Estimates of National Expenditure 2016 Section on Health accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2016%20Health.pdf>) 2016 Budget Speech by Minister of Finance , Mr Pravin Gordhan accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/speech/speech.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Extensive information on the link between the budget and the government's stated policy goals, by administrative unit or functional category over a multi year is also presented, including both a narrative discussion and quantitative estimates in Chapter 5 of the 2016 National Budget Review, p.61-74. Furthermore, the estimates of national expenditure go into more detail under each budget vote and discuss by administrative unit what plans will be carried out by the budget over a multi year period See an example Estimates of National Expenditure Section on Health, p. 4-6. The 2014 Budget Speech presented by Minister of Finance also makes the link between the EBP and government plans, policies and goals over a multi year period

Comments: Researcher: 2016 National Budget Review Chapter 5 "Medium - term spending and the NDP" accessible at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/review/FullReview.pdf>) Estimates of National Expenditure 2016 Section on Health accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2016%20Health.pdf>) 2016 Budget Speech by Minister of Finance , Mr Pravin Gordhan accessible at: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/speech/speech.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The non-financial data on inputs is presented in the Estimates of National Expenditure under each budget vote information such as personnel/human resources for example number of teachers budgeted for the available year or number of books to be distributed, see Estimates of National Expenditure 2016 Section on Education "Table 14.4 Vote personnel numbers and cost by salary level and programme prior to Cabinet approved reduction, effective from 2017/18; budget reductions and aggregate baseline total ", p.7. See also "Table 14.1 Performance indicators by programme and related outcome " p. 1-4

Comments: Researcher: Estimates of National Expenditure 2016 Section Basic Education accessible at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2014%20Basic%20Education.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: The non-financial data on outputs is presented in the Estimates of National Expenditure under each budget vote. The information is presented as selected performance indicators. A good example is Estimates of National Expenditure 2016 section Education, "Table 14.1 Performance indicators by programme and related outcome" p. 1-4. However, a B score is arrived at because "Performance information" is not provided for all functions and the AG has and continues to raise this as an audit concern.

Comments: Researcher: Estimates of National Expenditure 2016 Section Basic Education accessible at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2014%20Basic%20Education.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: It may be good to add to the sources/comments: While in the ENE each vote presents performance information, not all the programmes of each vote is covered in the information presented. For example, on page 123 Table 8.1 of the ENE for the Department of Planning, Monitoring and Evaluation, no performance information for the Youth Development Programme within the Vote is presented.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The question requires that non financial information be provided for each program within administrative units (which is available for all votes)OR functions not both .It is just that the information happens to all be in 1 table for the administrative unit.

Researcher response: The score should remain a B. See also the Peer Reviewer's comment and suggested additions which I concur with.

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.

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

Answer: a. (100)

Sources: Performance targets are assigned to non financial data in each budget vote/ by administrative function presented in the Estimates of National Expenditure 2016 - An example would be number of beneficiaries targeted to receive social grants, Table 17.1 "Performance indicators by programme and related outcome" in Estimates of National Expenditure 2016, section on Social Development, p.2.

Comments: Researcher: Estimates of National Expenditure 2016 Section on Social Development accessible at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2017%20Social%20Development.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: Estimates and narratives of policies intended to benefit directly the country's most impoverished populations are presented according to the following administrations/budget votes. Each ministry is expected to have programmes that benefit the impoverished. For Example Estimates of National Expenditure section on Human Settlements, p 2-4; and the section on Social Development, p2-4.

Comments: Researcher: Estimates of National Expenditure 2016 Section on Human Settlements accessible at

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2038%20Human%20Settlements.pdf>) Estimates of National

Expenditure 2016 Section on Social Development accessible at <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/enebooklets/Vote%2017%20Social%20Development.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- 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: a. (100)

Sources: The budget timetable is published in the Medium Term Expenditure Framework Guidelines which is published nine months or so before the start of the fiscal year.

Comments: Researcher: <http://www.treasury.gov.za/publications/guidelines/2015-16/2...>

(<http://www.treasury.gov.za/publications/guidelines/2015-16/2016%20MTEF%20Guidelines.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: For inflation real GDP; nominal GDP; current account balance see "Medium Term Budget Policy Statement 2016" Tables 1.1. "Macroeconomic projections 2015 – 2019" p.3 and Table 2.2 "Macroeconomic projections 2013 – 2019" p.14 For interest payments/debt service costs see Medium Term Budget Policy Statement 2016" Table 3.4. "Consolidated fiscal framework 2013/14 – 2019/20" p. 29 See also Table 1.3. "Consolidated government expenditure 2016/17 – 2019/20" in "Medium Term Budget Policy Statement 2016" - p.6

Comments: Researcher: Medium Term Budget Policy Statement 2016 accessible online at:

<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.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: a. (100)

Sources: There is a discussion on "expenditure policies and priorities" in the Medium Term Budget Policy Statement 2016, chapter 4 "Expenditure priorities and division of revenue" pages 33- 46. An estimate of total expenditures is provided for in Tables 4.2; Table 4.3 and Tables 4.5 p.38-45 and Table T.12 in P. 70 Other elements included in the pre budget statement beyond the core includes estimates of revised expenditures, Table T.15 "Expenditure by vote, 2015/16 and 2016/17 p. 73 The pre budget estimate also includes information on economic outlook, chapter 2 p.9-22; fiscal policy and trends- chapter 3, p.23 -32

Comments: Researcher: Medium Term Budget Policy Statement 2016 accessible online at:

<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates of total revenue in the pre budget statement can be found in the Medium Term Budget and Policy Statement, Table 1.2 Consolidated government fiscal framework, 2015/16 – 2019/20, p.5; Table 4.5 Division of revenue, 2016/17 – 2019/20, p.45 Estimates of total tax and budget revenue is accessible in Table T.2 Total tax and consolidated budget revenue, 2015/16 – 2017/18, p.60. Narrative on revenue and policies can be accessible at Chapter 3 "Fiscal policy" under the heading "Medium Term considerations", p. 26.

Comments: Researcher: See Medium Term Budget Policy Statement 2016 accessible at:

<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.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: a. (100)

Sources: See Table T.8 "Financing of national government borrowing requirement, 2015/16 – 2019/20", p. 66 for the amount of net new borrowing needed in the upcoming budget year. See Table T.9 "Total national government debt, 2015/16 – 2019/20", p. 67 for the central government's total debt burden at the end of the upcoming budget year. See Table T.12 "Main budget framework, 2013/14 – 2019/20", p. 70 for Interest payments on the debt (or debt service costs) for the upcoming budget year see line item "state debt cost" i

Comments: Researcher: See Medium Term Budget Policy Statement 2016 accessible at:

<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)

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: a. (100)

Sources: Estimates of total expenditures for a multi year period are presented in the pre budget statement accessible in Medium Term Budget Policy Statement 2016, Table 1.3 "Consolidated government expenditure, 2016/17 – 2019/20" p. 6

Comments: Researcher: Medium Term Budget Policy Speech 2016 accessible at:

<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)

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: b. (67)

Sources: The Appropriation Act No. 6 of 2016 presents national expenditure estimates by administrative and economic, but not functional classification

Comments: Researcher: Appropriation Act No. 6 of 2016: <http://www.parliament.gov.za/live/commonrepository/Processed...>
(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As per page i of the Estimates of National Expenditure publication - The abridged ENE publication is the explanatory memorandum to the Appropriation Bill. Information is presented by function from pg iii to pg xviii The Budget Review publication also shows the functional classification from pg 222

Researcher response: While the ENE does provide certain functional classifications, the question seeks to establish whether all three classifications are contained within the Enacted Budget and this is not the case. As such the score of B should remain.

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: The Appropriation Act does present estimates for programs. See from p. 10

Comments: Researcher: Appropriation Act No. 6 of 2016: <http://www.parliament.gov.za/live/commonrepository/Processed...>
(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: The Appropriation Act is to appropriate expenditure, not to legalize raising revenue in terms of the Constitutional requirement. The revenue side of the budget in South Africa is enacted through the Taxation Laws Amendment Act. The Appropriation Act does not present revenue estimates by tax category.

Comments: Researcher: Appropriation Act no. 6 of 2016: <http://www.parliament.gov.za/live/commonrepository/Processed...>
(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Appropriation Act is to appropriate expenditure, not to give the legal basis for revenue collection. The revenue in South African budgets is enacted through the Taxation Laws Amendment Act. <http://www.treasury.gov.za/legislation/acts/2015/Act%2025%20of%202015%20-%20Taxation%20Laws%20Amendment%20Act.pdf> Moreover, the Estimates of National Expenditure is the explanatory narrative on the budget and it does show of revenue estimates by categories see page xx of the abridged version Table 1 Main budget framework: 2012/13 to 2018/19 <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>) The categories are also given in the Budget Review. All documents are found on this link: Also see pages iv & 45 of the Budget Review where both tax and non-tax categories have been given. <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>)

Researcher response: I would not consider the Taxation Laws Amendment Act as part of the EB in point given its tabling and enactments dates. I agree however that the ENE and Budget Review do provide certain revenue estimates by category, however these are considered part of the proposal, and do not include enacted numbers.

IBP comment: Answer maintained at B, as the EB does not contain revenue presented by revenue. Additionally, the Taxation Laws Amendment Act does not include revenue estimates presented by category for the budget year. The ENE and Budget Review are part of the EBP, and thus cannot be used to answer questions on the EB.

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

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

Answer: d.

Sources: The Appropriation Act is to appropriate expenditure, not to legalize raising revenue in terms of the Constitutional requirement. The revenue side of the budget in South Africa is enacted through the Taxation Laws Amendment Act. <http://www.treasury.gov.za/legislation/acts/2015/Act%2025%20of%202015%20-%20Taxation%20Laws%20Amendment%20Act.pdf>

Peer Reviewer

Opinion: Agree with Comments

Comments: Would it be useful to add to the comment / sources that different to the Appropriation Act the Revenue Laws Amendment Act only enacts the marginal changes to all prior Revenue laws, and does not provide a consolidated, comprehensive view of all revenue proposals, as the ones that do not change do not feature and as it contains no tables. Therefore it cannot be regarded as an enacted budget in the same way as the Appropriation Act.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The revenue side of the budget in South Africa is enacted through the Taxation Laws Amendment Act. <http://www.treasury.gov.za/legislation/acts/2015/Act%2025%20of%202015%20-%20Taxation%20Laws%20Amendment%20Act.pdf> Moreover, the Estimates of National Expenditure is the explanatory narrative on the budget and it does show of revenue estimates by categories see page xx of the abridged version Table 1 Main budget framework: 2012/13 to 2018/19 <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>) Also see pages iv & 45 of the Budget Review where both tax and non-tax categories have been given. All documents are tabled as a package in South Africa. <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>)

Researcher response: I would not consider the Taxation Laws Amendment Act as part of the EB in point given its tabling and enactments dates. I agree however that the ENE and Budget Review do provide certain revenue estimates by category, however these are considered part of the proposal, and do not include enacted numbers.

IBP comment: Answer maintained at D, as the EB does not contain individual sources of revenue. Additionally, the Taxation Laws Amendment Act does not include individual sources of revenue for the budget year. The ENE and Budget Review are part of the EBP, and thus cannot be used to answer questions on the EB.

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

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

Answer: d.

Sources: Estimates related to government borrowing and debt are presented in the Budget Review, the pre-budget statement which is the 2016 Medium Term Policy Budget Statement only. Such information is not presented in the Appropriation Act

Comments: Researcher: Appropriation Act 6 of 2016: <http://www.parliament.gov.za/live/commonrepository/Processed...>
(http://www.parliament.gov.za/live/commonrepository/Processed/20160810/615786_1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The 2016 budget documents are all available as a package: <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>) The Estimates of National Expenditure also shows interest payments see page xx of the abridged version Table 1 Main budget framework: 2012/13 to 2018/19
<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>) Chapter 7 of the budget review shows net new borrowing requirements during the budget year the total debt outstanding at the end of the budget year and table 5.5 of the budget review also shows debt service cost (Interest payment on outstanding debt) for budget year and MTEF. The budget review is also tabled with the Appropriation bill.

Researcher response: The ENE and Budget Review do provide certain estimates of borrowing and debt however these are considered part of the EBP, and not the EB.

IBP comment: D answer maintained, as the Enacted Budget does not include any of the three estimates related to government borrowing and debt. The ENE and Budget Review are considered part of the EBP, and thus cannot be used to answer questions on the EB.

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: National Treasury's document titled 2016 Budget Highlights is one of the Citizens' versions of the budget. This document contains some of the core information: macroeconomic outlook, tax proposals, spending programmes and consolidated government expenditure, and contact information for follow-up by citizens. Then there are the People's Budget documents published in a number of languages. These documents includes all the core elements listed including reporting on past performance. Treasury also publishes Tax Pocket Guide" documents available on their website

Comments: Researcher: 2016 Budget Highlights <http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20Budget%20Highlights%20Card.pdf>) 2016 People's Budget:
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Afrikaans.pdf>)
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>)
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Tswana.pdf>)
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Xhosa.pdf>)
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Zulu.pdf>) Tax Pocket Guide 2016:
<http://www.treasury.gov.za/documents/national%20budget/2016/...>
(<http://www.treasury.gov.za/documents/national%20budget/2016/sars/Budget%20PocketGuide%202016-17.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: "The people's guide to the budget: 2016" document is only disseminated through publication on the national treasury website and hard copies are published and a certain amount are disseminated free of charge. A webcast of the budget speech is transmitted via radio and TV and newspapers.

Comments: Researcher: "The people's guide to the budget: 2016" is available in different languages accessible at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Afrikaans.pdf>)

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>)

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Tswana.pdf>)

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Xhosa.pdf>)

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Zulu.pdf>) Webcast of the national

budget speech aired also on TV and radio and also in print newspapers: <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/webcast.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The People's Budget, a document which summarises and translates the budget in 5 official languages. The budget is also broadcast live on radio and television, social media, government websites, newspapers and lastly the people's guide is distributed to students during the budget outreach programme.

Researcher response: In the absence of additional detail explaining the extent of distribution of the People's Guide to students, I am reluctant to revise upwards to an A. The question envisages that such a score would be warranted where it is shown 3 or more creative media tools reach the largest possible share of the population including those who otherwise would not normally have access to budget docs or info. Dissemination would also be pursued at the very local level." While the Budget Speech is widely profiled, the extent and diversity of dissemination of the Citizen's Budget/People's Guide remains questionable.

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: a. (100)

Sources: In South Africa the Citizen's Budget has been consistently published since 2000 and feedback opportunities have since been provided through the contact information provided on the publication. The National Treasury website is accessible to the majority of the public engaging with the budget. They can provide information the Facebook page and also "tips for the Minister". Post the 2014 Budget, National Treasury conducted a Budget Outreach programme with universities in provinces. It also has ongoing engagements with the civil society organisations.

Comments: Researcher: The People's Guide to the Budget 2016 is available in different languages accessible at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>) Budget Tips can be offered by the Public through this platform:

http://forms.treasury.gov.za/_layouts/FormServer.aspx?XsnLoc... (http://forms.treasury.gov.za/_layouts/FormServer.aspx?XsnLocation=http://forms.treasury.gov.za/FormServerTemplates/BudgetLive.xsn&SaveLocation=http://forms.treasury.gov.za/BudgetSuggestionForms&Source=target=http://www.treasury.gov.za/tip.aspx&DefaultItemOpen=1) National Treasury Facebook page: <https://www.facebook.com/pages/National-Treasury/13323833004...> (<https://www.facebook.com/pages/National-Treasury/133238330048788?fref=ts>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: A citizens version of the budget documents is published for one stage of the budget process - the citizen's version of the Executive Budget Proposal is "The people's guide to the budget 2016". There is currently no legislation related to this document

Comments: Researcher: "The people guide to the budget" is accessible in different languages at:

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20English.pdf>)

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Afrikaans.pdf>)

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Tswana.pdf>)

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Xhosa.pdf>)

<http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/guides/2016%20People's%20Guide%20Zulu.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The In year reports "Monthly statements of national revenue, expenditure and borrowing" are released monthly, approximately 30 days at the end of each month . The report presents a table of national estimates of expenditure by economic classification and administrative classification

Comments: Researcher: The "Statement of national revenue, expenditure and borrowing as at 30 November 2016" was released on 22 December 2016: http://www.treasury.gov.za/comm_media/press/monthly/monthly_...

(http://www.treasury.gov.za/comm_media/press/monthly/monthly_2016.aspx) Expenditure by administrative classification is accessible at:

http://www.treasury.gov.za/comm_media/press/monthly/1702/Tab...

(http://www.treasury.gov.za/comm_media/press/monthly/1702/Table%202.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Monthly statements of national revenue, expenditure and borrowing in year reports only provide revenue and expenditure estimates by administrative classification and do not provide program level detail

Comments: Researcher: "Statement of national, revenue, expenditure and borrowing as at 30 November 2016"
http://www.treasury.gov.za/comm_media/press/monthly/1701/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1701/press.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: The correct reference is to the expenditure table http://www.treasury.gov.za/comm_media/press/monthly/1701/Tab... (http://www.treasury.gov.za/comm_media/press/monthly/1701/Table%202.pdf) The cited reference is only for the narrative part of the monthly statements and not the tables.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Although the publication is on economic classification and Administration .the actual reports submitted to the national Treasury are presented in programme and economic classification we also have Adjustment estimates of national expenditure which publish programme information see link:[http://www.treasury.gov.za/documents/mtbps/2016/adjustments/...](http://www.treasury.gov.za/documents/mtbps/2016/adjustments/) (<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>) Lastly the Quarterly reports are presented to standing committee on appropriations <https://pmg.org.za/committee-meeting/23415/> (<https://pmg.org.za/committee-meeting/23415/>) there is a link to the presentation and it is by programme and economic classification

IBP comment: For cross-country comparison, this question is maintained at D. The AENE cited by the government does not qualify as an IYR, as it is considered to be part of the MYR.

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: See Table 2 of the "Monthly statements of national revenue, expenditure and borrowing as at 31 December 2016"

Comments: Researcher: "Monthly statements of national revenue, expenditure and borrowing as at 30 November 2016":
http://www.treasury.gov.za/comm_media/press/monthly/1701/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1701/press.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: http://www.treasury.gov.za/comm_media/press/monthly/1701/Tab... (http://www.treasury.gov.za/comm_media/press/monthly/1701/Table%202.pdf) is the better reference

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: See the "Statement of national revenue, expenditure and borrowing as at 30 November 2016"
http://www.treasury.gov.za/comm_media/press/monthly/1701/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1701/press.pdf)

Comments: Researcher: See "Statement of national revenue, expenditure and borrowing as at 30 November 2016" accessible:
http://www.treasury.gov.za/comm_media/press/monthly/1701/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1701/press.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: http://www.treasury.gov.za/comm_media/press/monthly/1701/Tab... (http://www.treasury.gov.za/comm_media/press/monthly/1701/Table%201.pdf) Is the reference to the table. The National Treasury publishes a bundle of links that together make up the monthly reports. The main link is just to a narrative and an aggregate table, which does not demonstrate the score.

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: See "Statement of national revenue, expenditure and as at borrowing 30 November 2016" accessible at http://www.treasury.gov.za/comm_media/press/monthly/1701/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1701/press.pdf)
Comments: Researcher: See "Statement of national revenue, expenditure and as at borrowing 30 November 2016" accessible at http://www.treasury.gov.za/comm_media/press/monthly/1701/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1701/press.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: http://www.treasury.gov.za/comm_media/press/monthly/1701/Tab... (http://www.treasury.gov.za/comm_media/press/monthly/1701/Table%201.pdf) is the correct reference that will demonstrate the score

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: Monthly statements of revenue, expenditure and borrowing compare the actual revenues to date with the enacted levels. See Table 2: Expenditure - Statement of national revenue, expenditure and borrowing as at 30 November 2016" There is also a "STATEMENT OF THE NATIONAL REVENUE, EXPENDITURE AND BORROWING AS FROM APRIL 2016 TO DECEMBER 2016 ISSUED BY THE DIRECTOR-GENERAL: NATIONAL TREASURY " http://www.treasury.gov.za/comm_media/press/monthly/1701/pre... (http://www.treasury.gov.za/comm_media/press/monthly/1701/press.pdf)
http://www.treasury.gov.za/comm_media/press/monthly/monthly_... (http://www.treasury.gov.za/comm_media/press/monthly/monthly_2016.aspx)

Peer Reviewer

Opinion: Agree with Comments

Comments: http://www.treasury.gov.za/comm_media/press/monthly/1701/Tab... (http://www.treasury.gov.za/comm_media/press/monthly/1701/Table%201.pdf) Is the monthly revenue table with the scored information itself.

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Information relating to interest costs can be found in the document known as "PROVISIONAL FIGURES ON LOAN ISSUES, NATIONAL REVENUE FUND RECEIPTS/PAYMENTS AND CASH BALANCES which is released monthly. The report as at 30 NOVEMBER 2016 and which was made available on 2 Dec 2016 is viewable at http://www.treasury.gov.za/comm_media/press/monthly/1612/mpf... (http://www.treasury.gov.za/comm_media/press/monthly/1612/mpff.pdf) The document titled as "Summary table of national revenue, expenditure and borrowing for the month ended 30 November 2016" also reports on debt payments. This document also reflects increases in borrowing (both domestic and foreign) and the loan period. However, no information is provided on the total debt burden of central government. See:

http://www.treasury.gov.za/comm_media/press/monthly/1701/04-... (http://www.treasury.gov.za/comm_media/press/monthly/1701/04-11/Summary.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In addition to the provisional figures there is schedule of domestic government bond report published at the end of the month which shows the total debt <http://investor.treasury.gov.za/Pages/MarketIndicatorsandInf...>

(<http://investor.treasury.gov.za/Pages/MarketIndicatorsandInformation.aspx>) <http://investor.treasury.gov.za/Market%20Information/Schedul...>

(<http://investor.treasury.gov.za/Market%20Information/Schedule%20of%20domestic%20government%20bonds%20as%20at%2031%20March%202017.pdf>)

see Public Finance tables in South African Reserve Bank Quarterly bulletin

<2017/Evidence/01Full%20Quarterly%20Bulletin%20%E2%80%93%20March%202017.pdf>

Researcher response: Agree that score should be revised to A following feedback from the Govt Reviewer

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: a. (100)

Sources: Information on whether debt is external or internal is presented in the "Provisional figures on loan issues, national revenue fund receipts/payments and cash as at 30 November 2016" Table 3 "Summary Table of borrowing includes information on domestic/external split, the maturity profile (long vs short term), and interest rates. However, No information related to composition of total actual debt outstanding is presented. The breakdowns is of new debt issued to finance the borrowing requirement as calculated above the line (difference between revenue and expenditure), but there is no information on the total debt outstanding, or its composition. This is why i have chosen the B answer

Comments: Researcher: "Provisional figures on loan issues, national revenue fund receipts/payments and cash as at 30 November 2016" http://www.treasury.gov.za/comm_media/press/monthly/1612/mpf... (http://www.treasury.gov.za/comm_media/press/monthly/1612/mpff.pdf)
Summary Table of Borrowing: http://www.treasury.gov.za/comm_media/press/monthly/1701/04-...
(http://www.treasury.gov.za/comm_media/press/monthly/1701/04-11/Summary.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The monthly reports provide no information on the total debt outstanding beginning and end of month. It only provides information on the new debt issues, or debt redeemed for the month. Even if it provides -- as it does -- detailed information on the composition of debt redeemed and issued for the period -- it still provides no information on total debt outstanding.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In addition to the provisional figures, there is schedule of domestic government bond report published at the end of the month which shows the total debt <http://investor.treasury.gov.za/Pages/MarketIndicatorsandInf...>

(<http://investor.treasury.gov.za/Pages/MarketIndicatorsandInformation.aspx>) <http://investor.treasury.gov.za/Market%20Information/Schedul...>

(<http://investor.treasury.gov.za/Market%20Information/Schedule%20of%20domestic%20government%20bonds%20as%20at%2031%20March%202017.pdf>)

Researcher response: I agree with the government's comment. Answer adjusted to A.

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

a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

d. (0) No, the estimates for macroeconomic forecast have not been updated.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: There is an extensive discussion of the economic outlook, including why growth is slower than expected in the "Medium Term Budget Policy Statement 2016"; particularly in Chapter 2 "Economic outlook", p. 9; Table 2.2. (p. 14) "Macroeconomic projections" . But the MTBPS does not include a clear, comprehensive comparison with the original forecast. That is why a B answer is arrived at

Comments: Researcher: Medium Term Budget Policy Statement accessible at: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In the MTBPS <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>) Chapter 2: Economic outlook deals with all assumptions - showing the tables as well as comparing in a narrative. Page 9 only gives an overview without giving the detail. The detail is found on other pages. Examples: Page 10 gives a narrative on "Global outlook" where the first sentence gives a comparison of the original growth forecast of 3.1 per cent in 2016 vs 3.4 per cent in 2017. Page 11, the second last paragraph, gives the sub-saharan growth forecast that has been revised down from 3 per cent in April to 1.4 per cent at the time of tabling of the MTBPS. Page 12 under Domestic outlook and developments, gives the GDP growth for 2016 was 0.9 per cent at the time of the main budget (EBP) and has been revised down to 0.5 per cent during the MTBPS. Page 13 continues in that trend in a narrative form, giving unemployment rate that rose from 25 per cent to 26.6 per cent. Page 16 gives Inflation (CPI) target of between 3 and 6 per cent in the first half of 2016 but has been revised to 6.4 percent for 2016 and further to 6.1 in 2017. All these have explanations and therefore "a" is the most appropriate.

Researcher response: I agree with the government's comment. Answer adjusted to A.

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

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

Answer: a. (100)

Sources: The 2016 Medium Term Budget and Policy Statement (MTBPS) tabled on the 26 October 2016 by the Finance Minister provides updated expenditure estimates for the 2015/2016 budget year including a detailed discussion of each revision. Table T. 11 reflects the "National and provincial expenditure: 2015/2016 outcomes and 2016/2017 mid-year estimates" p.68 and "Table T.15 reflects the "Expenditure by vote, 2015/2016 and 2016/2017" p.73 Some discussion explaining some of the differences between the initial expenditure estimates and the updated estimates scattered throughout the Mid term budget policy statement. ie. see narrative "2015/16 outcomes and 2016/17 mid-year estimates" p. 67

Comments: Researcher: Medium Term Budget and Policy Statement 2016 accessible at:

<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Adjusted Estimates of National Expenditure provides a more extensive and detailed discussions of expenditure to date, marginal changes to allocations and reasons for adjusting expenditure. <http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>

(<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>)

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: By administrative see "Medium Term Budget Policy Statement 2016, Table T.15 Expenditure by vote, 2015/16 and 2016/17, p. 73 By function see Medium Term Budget Policy Statement 2016, Table 1.2 "Consolidated government fiscal framework", 2015/16 – 2019/20 p.6 By economic classification see Medium Term Budget Policy Statement 2016, Table T.11 "National and provincial expenditure: 2015/16 outcomes and 2016/17 mid-year estimates", p. 68.

Comments: Researcher: See Medium Term Budget Policy Statement 2016 at: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.treasury.gov.za/documents/mtbps/2016/adjustments/...>

(<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>) provides the tables in more detail

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Medium Term Budget Policy are submitted with Adjusted Estimates of National Expenditure which presents estimates for programs. The more detailed mid-year report is effectively the Adjustment Estimates, which provides detailed information by programme - <http://www.treasury.gov.za/documents/mtbps/2016/adjustments/...>

(<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>)

Comments: Researcher: Medium Term Budget Policy Statement 2016: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf> Adjusted Estimates of National Expenditure 2016: <http://www.treasury.gov.za/documents/mtbps/2016/adjustments/...>

(<http://www.treasury.gov.za/documents/mtbps/2016/adjustments/2016%20AENE%20Full%20document.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Revenue estimates are updated. See Medium Term Budget Policy Statement 2016, Table T.2 "Total tax and consolidated budget revenue, 2015/16 – 2017/18" p.60; See also Table T.6 "Consolidated fiscal framework, 2013/14 – 2019/20" p.64

Comments: Researcher: Medium Term Budget Policy Statement 2016 accessible at:

<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See Medium Term Budget Policy Statement 2016, Table T.2 Total tax and consolidated budget revenue, 2015/16 – 2017/18, p. 60.

Comments: Researcher: Medium Term Budget Policy Statement 2016 accessible at:

<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See Medium Term Budget Policy Statement 2016, T.2 Total tax and consolidated budget revenue, 2015/16 – 2017/18, p. 60

Comments: Researcher: Medium Term Policy Statement 2016 accessible at: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Updated estimates of government borrowing debt are provided in the Medium Term Policy Budget Statement 2016 on total national debt burden, the amount of net borrowing and whether the debt is domestic or external, see Medium Term Policy Budget Statement 2016, Table T.8 "Financing of national government borrowing requirement, 2015/16 – 2019/20" p. 66; See also Table T.9 "Total national government debt, 2015/16 – 2019/20" p.67; See narrative discussion explaining differences for some of these elements Medium Term Budget Policy Statement 2016, Chapter 3, titled "National debt outlook" p.30

Comments: Researcher: Medium Term Budget Policy Statement 2016: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: See "Consolidated Financial Statements: National Departments, the National Revenue Fund, State Debt and Loan Accounts 2015", "Review of operating results for the year ended 31 March 2015: Actual expenditure vs adjusted appropriation" p. 18. Narrative discussion on reasons for expenditures presented can be found in "Consolidated Financial Statements: National Departments, the National Revenue Fund, State Debt and Loan Accounts 2015" Review of Operating Results For the year ended 31 March 2015 "Total Expenditure" p.15 Annual Reports of government departments provide information on actual expenditure against original allocation for specific programmes and line items

Comments: Researcher: "Consolidated Financial Statements: National Departments, the National Revenue Fund, State Debt and Loan Accounts 2015" accessible at: <http://www.treasury.gov.za/publications/annual%20reports/Con...>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>) Department of Basic Education Annual Report 2015/2016 Part B, "Performance Information" P. 34:

<http://www.education.gov.za/Portals/0/Documents/Reports/Annu...>

(<http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>) Department of

Human Settlements Annual Report 2015/2016, Part B, Performance Information by Programme", p. 23 (Linking Performance with budgets, p. 27):

http://www.dhs.gov.za/sites/default/files/annual_reports/AR_... (http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf)

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: By administrative classification see "Consolidated Financial Statements, National Departments, the National Revenue Fund, State Debt and Loan Accounts 2015", page 18 "Actual expenditure versus adjusted appropriation". By functional classification see "Consolidated Financial Statements, National Departments, the National Revenue Fund, State Debt and Loan Accounts 2015" Actual expenditure versus adjusted appropriation" p. 18 -19. By economic classification see "Consolidated Financial Statements, National Departments, the National Revenue Fund, State Debt and Loan Accounts 2015" Report of the Auditor General Section/ Consolidated Statement of Financial Performance p.47- 51 By functional/administrative classification see Department of Basic Education 2015/2016 Annual Report, Part B, Section 4 "Performance Information by Programme", Page 47 By economic classification see Department of Human Settlements 2015/2016 Annual Report, Part B, Section 4 "Performance Information by Programme" Page 23 (Linking Performance with budget, page 27)

Comments: Researcher: Consolidated Financial Statements, National Departments, the National Revenue Fund, State Debt and Loan Accounts 2015 " accessible at <http://www.treasury.gov.za/publications/annual%20reports/Con...>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>) Department of Basic Education 2015/2016 Annual Report: <http://www.education.gov.za/Portals/0/Documents/Reports/Annu...>

(<http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>) Department of

Human Settlements 2015/2016 Annual Report: http://www.dhs.gov.za/sites/default/files/annual_reports/AR_...

(http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf)

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: The "Consolidated Financial Statements for the year ended 2012/13" does not include detailed estimates for individual programmes just only to the level of administrative classification BUT Annual Reports for various departments report on expenditure estimates individual programmes For example Department of Basic Education 2015/2016 Annual Report p.47 -147 Department of Human Settlements 2015/2016 Annual Report, p. 23-42

Comments: Researcher: National Treasur, Consolidated Financial Statements, National Departments, the National Revenue Fund, State Debt and Loan Accounts for the year ended March 2015 " accessible at:

file:///C:/Users/s1400340/Downloads/Consolidated%20Financial%20Information%202015.pdf Department of Basic Education 2015/2016 Annual Report: <http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>

(<http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>) Human

Settlements 2015/2016 Annual Report: http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf

(http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf)

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: c. (33)

Sources: The Consolidated Financial Statement includes some information on revenues (see page 13-14). While no comparison with the enacted levels is provided, some comparisons with the previous year's outcomes are shown. In addition, the annual reports of individual departments include information on departmental receipts For example, Department of Basic Education Annual Report 2015/2016 Part B, Section 4 "Performance Information by Programme", Page 47 Another example can be found from the Department of Human Settlements 2015/2016 Part B, Section 4 "Performance Information by Programme" Page 23 (Linking Performance with budget, page 27)

Comments: Researcher: National Treasur, Consolidated Financial Statements, National Departments, the National Revenue Fund, State Debt and Loan Accounts for the year ended March 2015" accessible at: <http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)

Department of Basic Education Annual Report 2015/2016: <http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>

(<http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>) Department of

Human Settlements 2015/2016: http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf

(http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.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: See "Notes to the Consolidated Financial Statements for the year ended 31 March 2015, page 64, "Taxation"

Comments: Researcher: "National Treasury | Consolidated Financial Statements | National Departments, the National Revenue Fund, State Debt and Loan Accounts for the year ended 31 March 2015" accessible at: <http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>

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: See "Notes to the Consolidated Financial Statements for the year ended March 2015" Operating Income, "Revenue from taxes, levies and duties"p. 50 See also Department of Basic Education Annual Report 2015/2016, "Statement of Financial Performance", p. 227

Comments: Researcher: "National Treasury, Consolidated Financial Statements, National Departments, the National Revenue Fund, State Debt and Loan Accounts for the year ended March 2015" accessible at <http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>
Department of Basic Education Annual Report 2015/2016 <http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>

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: a. (100)

Sources: See National Treasury Debt Management Report 2015-16 "Table 1 National government's gross borrowing requirement, Page 10 AND Table 2 Financing the national gross borrowing requirement,Page 11. See also Note 40 "Finance Lease Liability" in Consolidated Financial Statements for the year ended March 2015, page 223

Comments: Researcher: National Treasury Debt Management Report 2015-16: <http://www.treasury.gov.za/publications/other/Debt%20Management%20Report%202015-16.pdf>) National Treasury, Consolidated Financial Statements, National Departments, the National Revenue Fund, State Debt and Loan Accounts for the year ended March 2015" accessible at: <http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>

Peer Reviewer

Opinion: Agree with Comments

Comments: The Finance Lease Liability refers to the outstanding debt on financial lease agreements. A better reference in the Annual Financial Statements would be the Debt Service Cost table and discussion in the Report on Operating Results, and the two outstanding debt tables on page 41 and 42.

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Information regarding the macroeconomic forecast (original or adjusted) is not provided in National Treasury's Consolidated Financial Statements document. Updated and comparative information on macroeconomic assumptions can be found in the Mid Term Budget Policy Statement.

Comments: Researcher: National Treasury, Consolidated Financial Statements, National Departments, the National Revenue Fund, State Debt and Loan Accounts for the year ended 31 March 2015: <http://www.treasury.gov.za/publications/annual%20reports/Con...>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)

Mid Term Budget Policy Statement 2016 accessible at: <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.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: a. (100)

Sources: National Treasury Consolidated Financial Statements document only presents year end financial information. Year end reporting on non financial data is not presented in one single document by the Treasury. Year end reporting on non financial data is produced by government departments in their individual year end reports called "Annual reports". An example of year end reporting which discusses at length all the original estimates of non financial data on inputs and outputs and the actual income see "Department of Basic Education Annual Report 2015/16, Part B, Section 4 :Performance information by Programme" p.47 and the Department of Human Settlements Annual Report 2015/2016 Part B, Section 4 "Performance Information by Programme", p.23

Comments: Researcher: National Treasury National Departments, the National Revenue Fund, State Debt and Loan Accounts accessible at:

<http://www.treasury.gov.za/publications/annual%20reports/Con...>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)

Department of Human Settlements Annual Report 2015/2016: http://www.dhs.gov.za/sites/default/files/annual_reports/AR_...

(http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf) Department of Basic Education Annual Report 2015/2016:

<http://www.education.gov.za/Portals/0/Documents/Reports/Annu...>

(<http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: National Treasury Consolidated Financial Statements document only presents year end financial information. Year end reporting on non financial data is not presented in one single document by the Treasury. Year end reporting on non financial data is produced by government departments in their individual year end reports called "Annual reports". An example of year end reporting which discusses at length all the original estimates of non financial data on inputs and outputs and the actual income see "Department of Basic Education Annual Report 2015/16, Part B, Section 4 :Performance information by Programme" p.47 and the Department of Human Settlements Annual Report 2015/2016 Part B, Section 4 "Performance Information by Programme", p.23

Comments: Researcher: National Treasury, National Departments, the National Revenue Fund, State Debt and Loan Accounts accessible at:

<http://www.treasury.gov.za/publications/annual%20reports/Con...>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)

Department of Basic Education Annual Report 2015/2016: <http://www.education.gov.za/Portals/0/Documents/Reports/Annu...>

(<http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>) Department of

Human Settlements Annual Report 2015/2016: http://www.dhs.gov.za/sites/default/files/annual_reports/AR_...

(http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf)

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: Estimates of the differences between the enacted level (mid year enacted adjusted allocations) of funds and policies directly related to the country's impoverished populations can be found in National Treasury Consolidated Financial Statements for the year ended 2014-15 financial year , page 18 "Actual Expenditure vs Adjusted Appropriation 2014/2015". <http://www.treasury.gov.za/publications/annual%20reports/Con...>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.pdf>)

Discussion on actual policies as well as funds down to program level detail is presented in line ministries year end reports called Annual Reports.

Comments: Researcher: <http://www.treasury.gov.za/publications/annual%20reports/Con...>

(<http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/Consolidated%20Financial%20Information%202015.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: a. (100)

Sources: Annual Reports of each institutions with extra-budgetary funds, provide the original budget and outcome information. This information is available on institutions' websites.

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: Department's Annual Reports include a section on financial statement of the Department see examples Department of Home Affairs 2014-15 Annual Report, Part E (Financial Information), Page 154 (Financial Statement) [http://www.dha.gov.za/files/Annual%20Reports/Annual_Report_2014_15.pdf](http://www.dha.gov.za/files/Annual%20Reports/Annual_Report_2014-15.pdf)) See also Department of Human Settlements Annual Report 2015-16, Part E (Financial Information), Page 129 (Annual Financial Statement) http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf) Also, The Consolidated Financial Information for the year ended 31 March document is a compilation of financial statements <http://www.treasury.gov.za/publications/annual%20reports/Consolidated%20financial%20statements/default.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: According to The executive statement contained in Part 4, Section 1 in the Auditor General of South Africa (AGSA) Consolidated PFMA General Report 2015-16 the Auditor General conducts all these three types of audits <https://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%204%20PFMA%202015-16%20Sect%201%20Executive%20summary.pdf>) Moreover, the Public Audit Act, 2004 (Act No. 25 of 2004) lists all these types of audits http://www.gov.za/sites/www.gov.za/files/37505_gen263.pdf (http://www.gov.za/sites/www.gov.za/files/37505_gen263.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: See AGSA PFMA General Report 2015-16, Part 4, Section 1 Executive Summary, p.18 <https://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%204%20P...> (<https://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%204%20PFMA%202015-16%20Sect%201%20Executive%20summary.pdf>)

Comments: Researcher: <https://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%204%20P...>

(<https://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%204%20PFMA%202015-16%20Sect%201%20Executive%20summary.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Section 4.1. Public Audit Act mandates SAI to audit every department and the public entities.

Comments: Researcher: Public Audit Act 25 of 2005 https://www.acts.co.za/public-audit-act-2004/4_constitutiona... (https://www.acts.co.za/public-audit-act-2004/4_constitutional_functions)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Part 4, Section 1 of the AGSA report 2016-16 consolidated report contains the Executive Summary. See attached here: <https://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%204%20P...> (<https://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%204%20PFMA%202015-16%20Sect%201%20Executive%20summary.pdf>) The entire report can be found here:

<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.a...> (<https://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>)

Comments: Researcher: Part 4, Section 1 of the AGSA report 2016-16 consolidated report contains the Executive Summary: <https://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%204%20P...> (<https://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%204%20PFMA%202015-16%20Sect%201%20Executive%20summary.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: All Annual Reports of all government departments contain a section with the report of the Audit Committee and a report from the Auditor General. Each department to a certain extent discusses how issues raised by the Auditor General have been or will be addressed. To some extent, this information may be found in the department's annual reports specifically the report of the Accounting Officer. The Executive is also obliged to report to parliamentary committees on what steps they have taken to address audit findings. Department of Human Settlements Annual Report 2015/16, Part A, Section 5 "Report of the Accounting Officer", Part B, Section 1 "Report of the Auditor General Predetermined objectives", Part E (Financial Information), Section 1 "Report of the Auditor General" Department of Basic Education Annual Report 2015-16 Part A, Section 4 "Report of the Accounting Officer", Part B, Section 1 "Auditor General's report: Predetermined objectives" and Part E "Report of the Auditor General"

Comments: Researcher: Department of Human Settlements Annual Report 2015-16: http://www.dhs.gov.za/sites/default/files/annual_reports/AR_... (http://www.dhs.gov.za/sites/default/files/annual_reports/AR_15-16_WEB.pdf) Department of Basic Education Annual Report 2015-16: <http://www.education.gov.za/Portals/0/Documents/Reports/Annual...> (<http://www.education.gov.za/Portals/0/Documents/Reports/Annual%20Report%20201516.pdf?ver=2016-10-07-161606-860>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All annual reports show audit recommendations and remedial actions

Researcher response: A score of B should remain as not all arms of the executive report on steps taken to address ALL audit findings.

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: Sections 55 and 56 of the Constitution of the Republic of South Africa empowers Parliamentary committees to call on the executive to report publicly on what steps it has taken to address all audit recommendations. Executive discuss what steps they have taken when tabling their Annual Reports for the portfolio committees to consider. Parliamentary committee meeting reports are published and publicly available. Both the Auditor General of South Africa and legislature report publicly on what steps the executive has taken to address audit findings. See AGSA General Report 2015/16, Part 11 "Ministerial portfolio overview"

Comments: Researcher: The Constitution of the Republic of South Africa, 1996 <http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf> (<http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf>) AGSA PFMA General Report 2015/16 <http://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%2011%20P...> (<http://www.agsa.co.za/Portals/0/PFMA%202015-16/Part%2011%20PFMA%202015-16%20Sect%208%20Ministerial%20portfolio%20overviews.pdf>) <http://www.agsa.co.za/Documents/Auditreports/PFMA20152016.as...> (<http://www.agsa.co.za/Documents/Auditreports/PFMA20152016.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

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

Answer: a. (100)

Sources: South Africa has established the Parliamentary Budget Office. This office was established in terms of section 15(1) of the Money Bills Amendment Procedure and Related Matters Act No.9 of 2009 [http://www.parliament.gov.za/content/act%209%20-%202009%20\(money%20bill%20amendment%20procedure\).pdf](http://www.parliament.gov.za/content/act%209%20-%202009%20(money%20bill%20amendment%20procedure).pdf) The purpose of the office is to support Parliament's role on financial control by helping to ensure informed consent in provision of financial authorities for the government (executive) South Africa also has the Financial and Fiscal Commission, which is a permanent expert commission mandated to make recommendations and to provide advice to organs of state in the national, provincial, and local spheres of government. <http://www.ffc.co.za> (<http://www.ffc.co.za>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Yes, the Financial and Fiscal Commission (FFC) is also an IFI established in legislation. Website: www.ffc.co.za (<http://www.ffc.co.za>)

Researcher response: I agree with the government reviewer, and have added the Financial and Fiscal Commission as an IFI.

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: a. (100)

Sources: Section 15 of the Money Bills Amendment Procedure and Related Matters Act No.9 of 2009 provides for the creation of the Parliamentary Budget Office. This section also goes on to state the functions of the office. Section 15 (2) clearly sets out all the functions of the office. Its states that the core function of the Parliamentary Budget Office is to support the implementation of this Act by undertaking research and analysis for the committees. This means that the core function of the office is research and analysis. However, in terms of the Act the parliamentary budget office is supposed to provide advice and analysis on proposed amendments to the fiscal framework [http://www.parliament.gov.za/content/act%209%20-%202009%20\(money%20bill%20amendment%20procedure\).pdf](http://www.parliament.gov.za/content/act%209%20-%202009%20(money%20bill%20amendment%20procedure).pdf) The PBO produces a pre-budget report with the intention of providing parliamentary committees with a sense for the state of economic and fiscal affairs in the country <https://www.parliament.gov.za/storage/app/media/PBO/2016-pre...> (<https://www.parliament.gov.za/storage/app/media/PBO/2016-pre-budget.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Yes, the FFC calculates and publishes its own macroeconomic and fiscal forecasts See: <http://www.ffc.co.za/docman-menu-item/commission-submissions...> (<http://www.ffc.co.za/docman-menu-item/commission-submissions/758-2015-16-chapter-1-macroeconomic-perspectives-and-fiscal-frameworks>)

Researcher response: Thanks for the further feedback - score can be adjusted to an A

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: a. (100)

Sources: it is the function of the PBO to monitor and synthesise matters and reports tabled and adopted in a House with budgetary implications, with particular emphasis on reports by other Committees. This is in terms of the Money Bills Act: [http://www.parliament.gov.za/content/act%209%20-%202009%20\(m...](http://www.parliament.gov.za/content/act%209%20-%202009%20(m...) ([http://www.parliament.gov.za/content/act%209%20-%202009%20\(money%20bill%20amendment%20procedure\).pdf](http://www.parliament.gov.za/content/act%209%20-%202009%20(money%20bill%20amendment%20procedure).pdf)) However, the PBO in south Africa is quite a small office and does not have the capacity to consider all the policies. It considers some of the policies. For instance, South Africa is currently considering a policy for funding higher education as a result of the recent #feesmustfall protests. The PBO has done a budgetary analysis of the said policy http://www.parliament.gov.za/content/PBO_Fiscal_Analysis_on... (http://www.parliament.gov.za/content/PBO_Fiscal_Analysis_on_Cost_of_Higher_Education_Funding-October_2016-Parliament~1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The PBO and the FFC do publish their own costing. The FFC makes annual recommendations as well as publishing ad hoc research. This includes detailed costings of proposed, new, or ongoing policies. Annually, a Budget Review which consists funded policies of government as tabled, is analysed and documents are made public: Minutes of a related meeting: <https://pmg.org.za/committee-meeting/22110/> (<https://pmg.org.za/committee-meeting/22110/>) Analysis with costs: <http://pmg-assets.s3-website-eu-west-1.amazonaws.com/160301p...> (<http://pmg-assets.s3-website-eu-west-1.amazonaws.com/160301pbo.pdf>) Example of other costs Municipal services: <http://www.ffc.co.za/docman-menu-item/reports/1120-costing-o...> (<http://www.ffc.co.za/docman-menu-item/reports/1120-costing-of-municipal-services-to-inform-dora-allocations>) Infrastructure: <http://ffc.co.za/index.php/docman-menu-item/commission-submi...> (<http://ffc.co.za/index.php/docman-menu-item/commission-submissions/929-2016-2017-chapter-1-responding-to-south-africas-infrastructural-challenges>) Page 19 also indicates the list of policies that the PBO has worked on. <https://www.parliament.gov.za/storage/app/media/PBO/conf2016...> (https://www.parliament.gov.za/storage/app/media/PBO/conf2016/African_PBO_Conference_RSA_PBO_Director.pdf) Cost of Free higher education: <http://allafrica.com/stories/201610210890.html> (<http://allafrica.com/stories/201610210890.html>)

Researcher response: Thanks for the feedback - answer adjusted to A.

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: a. (100)

Sources: The core function of the Parliamentary Budget Office is to support the implementation of the Money Bills Act by undertaking research and analysis for the four committees on Finance and Appropriations in the National Assembly and National Council of Provinces, including: a) Annually providing reviews and analysis of the documentation tabled in Parliament by the Executive in terms of this Act; b) Providing advice and analysis on proposed amendments to the fiscal framework, the Division of Revenue Bill and money Bills, and on policy proposals with budgetary implications; c) Monitoring and synthesising matters and reports tabled and adopted in a House with budgetary implications, with particular emphasis on reports by other committees; d) Keeping abreast of policy debates and developments in key expenditure and revenue areas; e) Monitoring and reporting on potential unfunded mandates arising out of legislative, policy or budgetary proposals; and f) Undertaking any other work deemed necessary by the Director to support the implementation of this Act Evidence of the PBO staff appearing before committees: <https://pmg.org.za/committee-meeting/23447/> (<https://pmg.org.za/committee-meeting/23447/>) <https://pmg.org.za/committee-meeting/23452/> (<https://pmg.org.za/committee-meeting/23452/>) <https://pmg.org.za/committee-meeting/23564/> (<https://pmg.org.za/committee-meeting/23564/>) <https://pmg.org.za/committee-meeting/23401/> (<https://pmg.org.za/committee-meeting/23401/>)

Comments: Researcher: http://www.parliament.gov.za/live/content.php?Item_ID=7207 (http://www.parliament.gov.za/live/content.php?Item_ID=7207)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Parliamentary Monitoring Group keeps the minutes of all Committee meetings of Parliament. A search of the committee meetings showed that for October and November 2016 alone the Parliamentary Budget Office briefed committees 8 times at least, including on 11, 12, 16, 18 and 19 October, and on 1, 22 and 23 November. If the full year is tracked, the total is likely to far exceed five times.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As reported in the Annual Report of 2015/16 for an IFI, Financial and Fiscal Commission (FFC), 41 interactions were made responding to invitations that were received. See page 26 under "Legislature and Government Plan", the last row gives the "Number of Presentations on request by Stakeholders."

Researcher response: Feedback appreciated. Score revised upwards to an A.

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: a. (100)

Sources: When the Medium Term Budget Policy Statement has been tabled, parliaments gets an opportunity to debate the budget policy and to also make recommendations. Legislature approve recommendations by passing the Appropriation Bill. Section 77(3) of the Constitution of the Republic of South Africa deals with the process of Money Bills. See attached here: <http://www.gov.za/documents/constitution-republic-south-africa-1996-chapter-4-parliament> Section 6(5) of the Money Bills Amendment Procedure and Related Matters Act 2009 provides guidance to Finance committees after the tabling of the Medium Term Budget Policy Statement with regard to recommendations. See attached: http://www.gov.za/sites/www.gov.za/files/32127_426.pdf Annexure A (pages 11 -126) of the 2016 National Budget Review contains recommendations from the legislature and also shows the extent to which such recommendations have been included in the budget. see attached. [http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/) <http://www.treasury.gov.za/documents/national%20budget/2016/review/Annexure%20a.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

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

Answer: c. (33)

Sources: Page 3 of the Estimates of National Expenditure 2016 shows that it was tabled on the 24 February 2016. The financial year for South Africa starts on the 1 April of each year. See attached [http://www.treasury.gov.za/documents/national%20budget/2016/...](http://www.treasury.gov.za/documents/national%20budget/2016/) <http://www.treasury.gov.za/documents/national%20budget/2016/ene/FullENE.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Effectively, South Africa gives more time for public debates in parliament before the budget is enacted. A beginning of the financial year without the budget having been approved by parliament does not hamper service delivery. Section 29(1) of the Public Finance Management Act 1 of 1999 (PFMA) allows: "If an annual budget is not passed before the start of the financial year to which it relates, funds may be withdrawn in accordance with this section from the relevant Revenue Fund for the services of the state or the province concerned during that financial year as direct charges against the Fund until the budget is passed" In South Africa typically the Executive Budget Proposal is tabled in February and the Budget is enacted in July, the 5 months allows for extensive consultations and hearings in parliament. <http://www.treasury.gov.za/legislation/pfma/act.pdf> <http://www.treasury.gov.za/legislation/pfma/act.pdf>

Researcher response: The EBP for 2016/17 was submitted to the legislature on 24 February 2016, which is at least one month, but less than two months, before the start of the fiscal year (1 April 2016). Answer choice C maintained.

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

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

Answer: d.

Sources: Section 10 (7) of the Money Bills Amendment Procedure and Related Matters Act of 2009 makes provision for Parliament to pass, with or without amendments, or reject the Appropriation Bill within four months after the start of the financial year to which it relates. http://www.gov.za/sites/www.gov.za/files/32127_426.pdf (http://www.gov.za/sites/www.gov.za/files/32127_426.pdf) However, Section 29 of the Public Finance Management Act makes provision for spending to occur before the annual budget is approved. <http://www.treasury.gov.za/legislation/pfma/act.pdf> (<http://www.treasury.gov.za/legislation/pfma/act.pdf>) Parliament's Standing Committee on Appropriations approved the Appropriation Bill on 22 May 2016 according to its minutes available at: <https://pmg.org.za/committee-meeting/22542/> (<https://pmg.org.za/committee-meeting/22542/>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The vote in Parliament was some time later . This is just the NA committee.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Section 29 of the Public Finance Management Act makes provision for spending to occur before the annual budget is approved. Which means spending can happen even before the budget is enacted, moreover there has never been a situation where the budget does not get approved within our customary July/August timeline. <http://www.treasury.gov.za/legislation/pfma/act.pdf> (<http://www.treasury.gov.za/legislation/pfma/act.pdf>) Since this question examines whether the executive seeks input from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so, this is the case in South Africa. Also, this question is said to examine when the legislature approves the Executive's Budget Proposal... to give the executive time to implement the budget in its entirety, particularly new programs and policies. This is the case in South Africa. Implementation begins right at the beginning of the financial year (1 April). The given options do not correspond with the explanation of what this question's focus is. In which case, "a" would have been the most appropriate rating when we meet all the explanations given for the question.

IBP comment: For cross-country comparison, answer choice D is maintained. The budget for 2016/17 was not enacted until 22 May 2016, which is after the start of the budget year.

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 legislature has unlimited authority: it can change revenue, deficit and expenditure proposals, provided that it does so in the right sequence. More specifically, it cannot go back and change the fiscal framework proposals, once it starts considering detailed allocations within the aggregate expenditure ceiling. Then it has to work on a pay as you go basis. Section 10 of the Money Bills Amendment Procedure and Related Matters Act 2009 provides procedures, guidelines norms and standards for amending bills so in that sense there are some limitations. http://www.gov.za/sites/www.gov.za/files/32127_426.pdf (http://www.gov.za/sites/www.gov.za/files/32127_426.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Applicable law: MONEY BILLS AMENDMENT PROCEDURE AND RELATED MATTERS ACT 9 OF 2009. No person was interviewed. We considered minutes of various Parliamentary Committee's available on www.pmg.org.za (<http://www.pmg.org.za>). On 17 May 2016 (see <https://pmg.org.za/committee-meeting/22542/> (<https://pmg.org.za/committee-meeting/22542/>)) the Democratic Alliance submitted and presented proposed amendments to the 2016 Appropriation Bill. The summary of the minutes explained as follows: The Standing Committee on Appropriations met for the consideration and adoption of the 2016 Appropriation Bill. The Democratic Alliance submitted and presented proposed amendments to the 2016 Appropriation Bill. The Committee discussed the proposed amendments presented by the DA but they were concerned about the time that had lapsed for the DA to come up with those amendments on the day before the debate on the Bill. There was the suggestion that the debate be held the

following week. However, the Committee rejected the DA proposed amendments which was put to a vote. The Committee amended and approved its Committee Report which recommended the adoption of the Appropriation Bill.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: "Earmarking of funds for early childhood development programmes" (from the Recommendations of the SCOA on the 2016 MTBPS <http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%...>

(<http://www.treasury.gov.za/documents/mtbps/2016/mtbps/MTBPS%202016%20Full%20Document.pdf>) in Annexure A: Report of the Min of Finance to Parliament: p 116 of the 2017 Budget Review <http://www.treasury.gov.za/documents/national%20budget/2017/...>

(<http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>). A response to this recommendation is that "A new early childhood development grant to expand access ... is allocated a total of R1.3 billion over the MTEF period" (p. 73 of the 2017 Budget Review). Similar information can also be found in the ENE chapter on Social Development. So, the recommendation was for an additional allocation for the following year, not for 2016. The categories in this question also need to be reconsidered. Not having amended any allocation does not mean that the Legislature did not exercise its authority. An amendment could be proposed for the next allocation period, which is the case in this example cited above. The Legislature used its authority in law but chose to have it effected in the next Executive's Budget Proposal.

Researcher response: I note the observations, however the question is not structured in a manner that would enable the answer to be amended in the manner suggested by the government reviewer. As such, the answer to remain as a B.

IBP comment: For cross country comparison, answer choice B is maintained.

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: a. (100)

Sources: The Constitution of the Republic of South Africa, 1996, section 214 read with Chapter 4 thereof. No person was interviewed when answering this question. We perused minutes of minutes for the Finance Committee and the Standing Committee on Appropriations available at www.pmg.org.za (<http://www.pmg.org.za>). The Finance Minister tabled the 2017/17 Executive's Budget Proposal on 24 Feb 2016 including the Division of Revenue Bill. On 8 March 2016 the Finance Committee promptly tabled its report on the 2016 /17 Executive's Budget Proposal (<https://pmg.org.za/committee-meeting/22151/> (<https://pmg.org.za/committee-meeting/22151/>)). The Division of Revenue Act was promulgated on 18 May 2016. The Standing Committee on Appropriations declined to adopt the Democratic Alliance's proposed amendments to the Appropriations Bill at a sitting on 17 May 2016 and duly adopted its report on the Bill. The Appropriations Act was promulgated on 5 August 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Additional links with minutes that indicate the discussions by functions: 17 May 2016 Appropriation Bill [B3-2016]: DA proposed amendments; Committee Report consideration and adoption <https://pmg.org.za/committee-meeting/22542/> (<https://pmg.org.za/committee-meeting/22542/>) 13 May 2016 Appropriation Bill [B3-2016]: hearing with Department of Small Business Development, with Minister <https://pmg.org.za/committee-meeting/22538/> (<https://pmg.org.za/committee-meeting/22538/>) 12 May 2016 Appropriation Bill [B3-2016]: hearing with the Department of Public Works <https://pmg.org.za/committee-meeting/22531/> (<https://pmg.org.za/committee-meeting/22531/>) Others found on this page: <https://pmg.org.za/committee/61/?filter=2016> (<https://pmg.org.za/committee/61/?filter=2016>) are as follows: 11 May 2016 Appropriations Bill: Public Service Commission submissions; Election of Committee Chairperson 11 May 2016 Appropriation Bill [B3-2016]: comment by HSRC & Department of Higher Education and Training 10 May 2016 Appropriation Bill [B3-2016]: hearing with Department of Human Settlements 10 May 2016 Appropriation Bill 2016: comments by Financial and Fiscal Commission 06 May 2016 Appropriation Bill [B3-2016]: briefing by National Treasury The proposed amendments referred to by the researcher were not just declined but were rejected due them being submitted late (a day before the sitting). See minutes: <https://pmg.org.za/committee-meeting/22542/> (<https://pmg.org.za/committee-meeting/22542/>)

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: a. (100)

Sources: It is the function of all the committees to monitor and oversee the work and budgets of both Provincial and national government departments and hold them accountable. However, the committees do not publish reports

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All Portfolio Committees publish reports on the budget vote that is considered by the House prior to adopting the budget for the Vote. See for example on 10 May 2016 the Basic Education budget committee's report was published. Should committees propose amendments, these are submitted with a report to the Appropriations Committee. In addition, all committees have to annual publish a Budget Review and Recommendation Report, which is prior to the finalisation of the budget by the executive, to raise issues for consideration. These would however not count for this question, as it is prior to the submission of the Executive Budget Proposal.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Remembering that the budget was tabled on 24 February 2016: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/speech/speech.pdf>) Various sectoral committees had their own discussions and then brought their proposals forward in May 2016: 13 May 2016 Appropriation Bill [B3-2016]: hearing with Department of Small Business Development, with Minister <https://pmg.org.za/committee-meeting/22538/> (<https://pmg.org.za/committee-meeting/22538/>) 12 May 2016 Appropriation Bill [B3-2016]: hearing with the Department of Public Works <https://pmg.org.za/committee-meeting/22531/> (<https://pmg.org.za/committee-meeting/22531/>) Others found on this page: <https://pmg.org.za/committee/61/?filter=2016> (<https://pmg.org.za/committee/61/?filter=2016>) are as follows: 11 May 2016 Appropriations Bill: Public Service Commission submissions; Election of Committee Chairperson 11 May 2016 Appropriation Bill [B3-2016]: comment by HSRC & Department of Higher Education and Training 10 May 2016 Appropriation Bill [B3-2016]: hearing with Department of Human Settlements 10 May 2016 Appropriation Bill 2016: comments by Financial and Fiscal Commission 06 May 2016 Appropriation Bill [B3-2016]: briefing by National Treasury This, therefore, means that the committees responsible for various sectors had up to 2 months.

Researcher response: Based on the feedback and links provided by the reviewers, the score should be amended to an A.

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: a. (100)

Sources: The Finance Committee appears to have deliberated on the MTBPS on 8 Nov 2016 according to <https://pmg.org.za/committee-meeting/23601/> (<https://pmg.org.za/committee-meeting/23601/>) and their report, which is attached

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The National Treasury Briefs the Standing committees on Appropriations every quarter on national revenue, expenditure and borrowing. Individual departments brief their sector committees similarly.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Standing Committee on Appropriations on a quarterly basis interrogate expenditure of national departmental budgets. Examples: National Treasury on its 3rd Quarter 2015/16 performance: <https://pmg.org.za/committee-meeting/22331/> (<https://pmg.org.za/committee-meeting/22331/>) National Treasury on its 4 Quarter 15/16 & 1 Quarter 16/17 performance: <https://pmg.org.za/committee-meeting/23100/> (<https://pmg.org.za/committee-meeting/23100/>) Department of Telecommunications and Postal Services on its Jan-Jun 2016 performance: hearing: <https://pmg.org.za/committee-meeting/23290/> (<https://pmg.org.za/committee-meeting/23290/>) Department of Health Jan-Jun 2016 performance: hearing with the Deputy Minister: <https://pmg.org.za/committee-meeting/23267/> (<https://pmg.org.za/committee-meeting/23267/>)

Researcher response: Based on the reviewers' inputs, I agree that the score should be revised to an A

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: An Adjustment Appropriation Bill is tabled before the National Assembly for approval/enactment proposing changes to the original enacted budget in accordance with section 30 and Section 30 (2) (e) of the PFMA <http://www.treasury.gov.za/legislation/PFMA/Public%20Finance...> (<http://www.treasury.gov.za/legislation/PFMA/Public%20Finance%20Management%20Act%20No%201%20of%201999%20Government%20Gazette%203873!>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Furthermore, all revenue collected goes to the National Revenue Fund. An approval is required for any excess expenditure.

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: Section 30 2 (a) of the Public Finance Management Act of 1999 provides that the minister is obliged to obtain approval for adjustments required due to any significant and unforeseeable economic and financial events (positive or negative) affecting the fiscal targets set by the annual budget; <http://www.treasury.gov.za/legislation/PFMA/default.aspx> (<http://www.treasury.gov.za/legislation/PFMA/default.aspx>)

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: Section 30 of the Public Finance Management Act sets the

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?**

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

Answer: c. (33)**Sources:** The Public Accounts Committee met with the Auditor-General on 2 November 2016 to review the Audit Report for FY 2015/16 (PFMA 2015/16). This occurred prior to the publication of the AR on 16 November 2016. The meeting report is available from the Parliamentary Monitoring Group, an independent NGO: <https://pmg.org.za/committee-meeting/23588/> (<https://pmg.org.za/committee-meeting/23588/>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**IBP comment:** Answer adjusted to C for cross-country comparability. The meeting report is only available from an independent NGO, and not from the Public Accounts Committee.**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 Auditor-General (AG) in South Africa is appointed by Parliament for a fixed term of between five and ten years to run the AGSA. Section 193 of the Constitution states that the President of the country appoints the Auditor General upon recommendation by the national assembly. National Assembly interviews the candidates for the position <http://www.gov.za/documents/constitution-republic-south-africa-1996-chapter-9-state-institutions-supporting#189> (<http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf> (<http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf>))**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?**

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

Answer: a. (100)

Sources: Section 194 of the Constitution of the Republic of South Africa only allows for the Auditor General to be removed by the National Assembly upon adoption by the assembly of the resolution calling for the removal of the AG <http://www.gov.za/documents/constitution-republic-south-afri...> (<http://www.gov.za/documents/constitution-republic-south-africa-1996-chapter-9-state-institutions-supporting#194>) <http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf> (<http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In terms of section 23 of the Public Audit Act of 2004 the Auditor General prepares business plans and sets auditing fees after consulting with National Assembly and National Treasury as a basis for their revenue http://www.saflii.org/za/legis/num_act/paa2004128.pdf (http://www.saflii.org/za/legis/num_act/paa2004128.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The Auditor General is given extensive broad encompassing parameters in Section 188 of the Constitution and Sections 4, 5 & 29 of the Public Audit Act of 2004 to undertake audits, special audits and investigations <http://www.gov.za/documents/constitution-republic-south-afri...> (<http://www.gov.za/documents/constitution-republic-south-africa-1996-chapter-9-state-institutions-supporting#188>) Public Audit Act 2004 http://www.saflii.org/za/legis/num_act/paa2004128.pdf (http://www.saflii.org/za/legis/num_act/paa2004128.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages 75-76 of the Auditor General's Annual Report contain an Independent Assurance issues by KWINANAEQUIFIN INCORPORATED which is an external firm of registered auditors and accountants. The report also states that the office of the Auditor General has complied with the Code of ethics for professional accountants issued by the International Ethics Standards Board for Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. An added level of external quality assurance system involves the AG reporting to the National Assembly (Sect 10 of the Public Audit Act), The Standing Committee on the Auditor-General (SCoAG), established in terms of section 10(3) of the PAA, oversees the performance of the AGSA ensuring that AGSA is conducting its work and discharging its responsibilities in accordance with the Public Audit Act.

<https://www.agsa.co.za/Documents/AGSAREports/AGSAsannualrepo...>

(<https://www.agsa.co.za/Documents/AGSAREports/AGSAsannualreports.aspx>) (<https://www.agsa.co.za/About/Legislation.aspx>)

(<https://www.agsa.co.za/About/Legislation.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- 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: Section 40(1) of the Public Audit Act mandates the Deputy Auditor General to establish an Audit Committee and to appoint its members. The 2015-2016 Annual Report of the Auditor General states that the Audit Committee met three times during the year (page 25)

Comments: Researcher: Annual Report of the Auditor General 2015-2016: <https://www.agsa.co.za/Documents/AGSAREports/AGSAsannualrepo...>

(<https://www.agsa.co.za/Documents/AGSAREports/AGSAsannualreports.aspx>) Public Audit Act 25 of 2004:

<https://www.agsa.co.za/About/Legislation.aspx> (<https://www.agsa.co.za/About/Legislation.aspx>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Audit Committee referred to in the researcher's comments and source is not a committee of the legislature. In fact, the Auditor General briefs every sector committee on the audit report of every department, besides its presence and briefings to the public accounts committees. The answer should therefore be A. This can easily be tracked by searching for the Auditor General on the Parliamentary Monitoring Group website (the outfit that publishes minutes of all committee proceedings) or the Order Papers on Parliament's website, that publishes the business of committees on a weekly basis. The PMG website reflects more than 5 Briefings in November and December of 2016 alone.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Auditor General has appeared before committees various times Department of Transport on its 2015/16 Annual Report, with Auditor General input, and Minister in attendance: <https://pmg.org.za/committee-meeting/23614/> (<https://pmg.org.za/committee-meeting/23614/>)

Department of Home Affairs Annual Report 2015/16: Auditor-General and Department's briefings: Minister and Deputy Minister present:

<https://pmg.org.za/committee-meeting/23811/> (<https://pmg.org.za/committee-meeting/23811/>) Auditor-General SA 2015/16 Annual Report &

Strategic Plan 2016-2019, with Auditor-General input: <https://pmg.org.za/committee-meeting/23595/> (<https://pmg.org.za/committee-meeting/23595/>)

National Treasury & SARS on their 2015/16 Annual Reports with Auditor-General input: <https://pmg.org.za/committee-meeting/23395/> (<https://pmg.org.za/committee-meeting/23395/>)

Department of Energy on its 2015/16 Annual Report with Auditor-General & DPME

input: <https://pmg.org.za/committee-meeting/23386/> (<https://pmg.org.za/committee-meeting/23386/>)

Department of Public Enterprises and State-Owned Companies audits: Auditor-General briefing: <https://pmg.org.za/committee-meeting/23365/> (<https://pmg.org.za/committee-meeting/23365/>)

Others can be found on: https://pmg.org.za/search/27/?filter%5Bstart_date%5D=&filter... (https://pmg.org.za/search/27/?filter%5Bstart_date%5D=&filter...)

[filter%5Bstart_date%5D=&filter%5Bend_date%5D=&filter%5Btype%5D=&filter%5Bcommittee%5D=&q=auditor+general](https://pmg.org.za/search/27/?filter%5Bstart_date%5D=&filter%5Bend_date%5D=&filter%5Btype%5D=&filter%5Bcommittee%5D=&q=auditor+general))

Researcher response: Based on the reviewers' inputs, I agree that this score should be A.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

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

Answer: b. (67)

Sources: On 1 Feb 2016 the Minister of Finance invited inputs via a press release available at [http://www.treasury.gov.za/comm_media/press/2016/2016020101%20Voice%20your%20views%202016%20\(Budget%20Tips\).pdf](http://www.treasury.gov.za/comm_media/press/2016/2016020101%20Voice%20your%20views%202016%20(Budget%20Tips).pdf) (http://www.treasury.gov.za/comm_media/press/2016/2016020101%20Voice%20your%20views%202016%20(Budget%20Tips).pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: South Africa has a number of mechanisms that are implemented to have open engagements with the public. The following methods are used: 1) Tips for Minister - which essentially allows the public to engage the minister with any input and ideas they have on the budget. See [http://www.treasury.gov.za/comm_media/press/2016/2016020101%20Voice%20your%20views%202016%20\(Budget%20Tips\).pdf](http://www.treasury.gov.za/comm_media/press/2016/2016020101%20Voice%20your%20views%202016%20(Budget%20Tips).pdf) 2) Workshop with CSOs - which is an annual platform for Civil Society representatives to engage Treasury on the budget. This event is planned together with CSOs where they specify the content they have interest in, lifting up certain areas that Treasury should focus on. This engagement is not published on the website but CSOs are aware of it as they participate. Furthermore, interactions could be provided in the form of e-mails with the coordinator of CSOs and her inputs. 2016 workshop was on 7 April 2016, in Cape Town. Evidence could be provided by e-mail with contact details of the CSOs that participated. 3) Budget Outreach to SA Universities - this is an engagement with selected higher education institutions, alternating over the years - academic staff and students - on the budget. Similar with 2) above, evidence can only be provided by e-mails through interactions with those institutions. In 2016, the workshops were in the month of March and about 10 universities were visited. Evidence could be provided by e-mail with contact details of those universities that were involved. 4) Budget Lockup for Journalists, Economists and CSOs - this is an engagement that is held on the day of tabling even before the Minister presents the budget in parliament. This is also not published on the website but communication with the external stakeholders could be provided. Lockups are done on both the main and the mid-term budget. In 2016, these were on 24 February 2016 and 26 October 2016 respectively. Evidence could be provided by e-mail with contact details of those organisations that participated. 5) Post Budget Breakfast with Business and the public - this is the first event that happens following the tabling of the budget where the public (especially business organisations) gets to interact with the minister on the budget. This is usually also followed by a series of interviews on radio and television. In 2016, the event was even covered by South African Broadcasting Corporation, amongst other publications. See this: <http://www.sabc.co.za/news/a/f31aaa004bca4a7b968f9696fb2bb89...> (<http://www.sabc.co.za/news/a/f31aaa004bca4a7b968f9696fb2bb89/SABC-to-broadcast-post-budget-breakfast-20160223>) 6) Taking Parliament to the People - this is an engagement that is led by Parliament where the Treasury also participates through the Minister. Engagements are open to the public and a particular hosting district is usually selected per year. In 2016, these were held in the Western Cape province. See: https://www.parliament.gov.za/storage/app/media/ProjectsAndEvents/tpttp_eden_district_report_back_18April2016/docs/TPTTP_WCape_Report-Back_Programme.pdf 7) Others: > Treasury has been in engagement with the CSOs are partnering as a collective in the development of an Online Budget Data Portal. This project expands on participation and deepens transparency. A number of meetings as well as telephone conferences have been held with CSOs in 2016. The CSOs that participate representing others can attest to this. > In line with OGP, open engagements with CSOs are continuing - contributing to Commitment 2 of the Open Budget Partnership. The data portal project is a collaborative effort that also contributes here.

Researcher response: I appreciate the feedback. The examples provided by the government reviewer are opportunities that occur after the EBP has been presented and as such do not fall within the timeframe of its formulation (admittedly however these opportunities may inform the next years budget formulation). We think a B score is appropriate/accurate looking at opportunities in 2016.

IBP comment: This question looks specifically at participatory mechanisms run by the National Treasury during budget formulation. Mechanisms run by line ministries and/or the legislature can not be considered for this question. For cross country comparison purposes, answer choice B maintained.

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: South Africa has a department for Women, Children and Persons with Disabilities (DWCPD) which was established to emphasise the need for equity and access to development opportunities for vulnerable groups within South African society. <http://www.gov.za/documents/department-women-children-and-pe...> (<http://www.gov.za/documents/department-women-children-and-people-disabilities-annual-report-20102011>) There are however no concrete steps or evidence to confirm that such persons or their reps are consulted during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: South Africa has a dedicated ministry that leads this function - Women, Children and People with Disabilities and presents to parliament as well as forms part of the outreach programmes such as Taking Parliament to the People to present also to vulnerable and under-represented groups. Tips for the minister, budget outreach, civil society workshops are also some of the ways we engage the community with the vulnerable groups.

Researcher response: For the reasons provided in the further feedback to question 125, the score should remain a B.

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- 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: a. (100)

Sources: On 1 Feb 2016, the Finance Ministry invited ([http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20\(Budget%20Tips\).pdf](http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20(Budget%20Tips).pdf)) the public to engage on the budget formulation as follows: It is in this context that the Minister of Finance Mr Pravin Gordhan invites South Africans to voice their views about their economic concerns and issues they would like government to highlight in the Budget on 24 February 2016. In particular, the Minister would like your ideas on: a. What are the three things that government does very well b.What are the three things that government should stop doing c.What are the three areas that government spending should be directed to? d.How (<http://d.How>) can South Africa achieve inclusive economic growth The Minister looks forward to your contribution. You can send your contributions in the following ways... These questions are conceivably capable of covering all six topics. Of course in not being more explicit, members of the public may not cover all 6 topics so its difficult to arrive at a definitive answer. I have chosen to give the benefit of the doubt to the executive.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: The executive has created government call centres and help lines for various line ministries as well as a single national hotline such as the "Presidential Hotline" to assist citizens to report bad service, service delivery issues, performance of public officials, corruption issues. Section 195(e) of the Constitution mandates the executive to create mechanisms which encourage the public to engage in public policy. See: <https://www.gov.za/about-government/government-call-centres-...> (<https://www.gov.za/about-government/government-call-centres-and-help-lines>)

Comments: Researcher: The Constitution of the Republic of South Africa: <http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf> (<http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf>) Public Finance Management Act <http://www.treasury.gov.za/legislation/PFMA/Public%20Finance...> (<http://www.treasury.gov.za/legislation/PFMA/Public%20Finance%20Management%20Act%20No%201%20of%201999%20Government%20Gazette%203873!>)

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

Comments: The reported hotline is also supplemented by mechanisms established by the Public Service Commission. These are not only on selected issues or for selected ad hoc views. They are open to any member of the public or all citizens to raise any issues. The answer should therefore be a "B" score.

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

Comments: South Africa has a number of mechanisms that are implemented to have open engagements with the public. The following methods are used: 1) Tips for Minister - which essentially allows the public to engage the minister with any input and ideas they have on the budget. See [http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20\(Budget%20Tips\).pdf](http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20(Budget%20Tips).pdf) 2) Workshop with CSOs - which is an annual platform for Civil Society representatives to engage Treasury on the budget. This event is planned together with CSOs where they specify the content they have interest in, lifting up certain areas that Treasury should focus on. This engagement is not published on the website but CSOs are aware of it as they participate. Furthermore, interactions could be provided in the form of e-mails with the coordinator of CSOs and her inputs. 2016 workshop was on 7 April 2016, in Cape Town. Evidence could be provided by e-mail with contact details of the CSOs that participated. 3) Budget Outreach to SA Universities - this is an engagement with selected higher education institutions, alternating over the years - academic staff and students - on the budget. Similar with 2) above, evidence can only be provided by e-mails through interactions with those institutions. In 2016, the workshops were in the month of March and about 10 universities were visited. Evidence could be provided by e-mail with contact details of those universities that were involved. 4) Budget Lockup for Journalists, Economists and CSOs - this is an engagement that is held on the day of tabling even before the Minister presents the budget in parliament. This is also not published on the website but communication with the external stakeholders could be provided. Lockups are done on both the main and the mid-term budget. In 2016, these were on 24 February 2016 and 26 October 2016 respectively. Evidence could be provided by e-mail with contact details of those organisations that participated. 5) Post Budget Breakfast with Business and the public - this is the first event that happens following the tabling of the budget where the public (especially business organisations) gets to interact with the minister on the budget. This is usually also followed by a series of interviews on radio and television. In 2016, the event was even covered by South African Broadcasting Corporation, amongst other publications. See this: <http://www.sabc.co.za/news/a/f31aaa004bca4a7b968f9696fb2bb89...> (<http://www.sabc.co.za/news/a/f31aaa004bca4a7b968f9696fb2bb898/SABC-to-broadcast-post-budget-breakfast-20160223>) 6) Taking Parliament to the People - this is an engagement that is led by Parliament where the Treasury also participates through the Minister. Engagements are open to the public and a particular hosting district is usually selected per year. In 2016, these were held in the Western Cape province. See: <https://www.parliament.gov.za/storage/app/media/ProjectsAndE...> (https://www.parliament.gov.za/storage/app/media/ProjectsAndEvents/tpttp_eden_district_report_back_18April2016/docs/TPTTP_WCape_Report-Back_Programme.pdf) 7) Others: > Treasury has been in engagement with the CSOs are partnering as a collective in the development of an Online Budget Data Portal. This project expands on participation and deepens transparency. A number of meetings as well as telephone conferences have been held with CSOs in 2016. The CSOs that participate representing others can attest to this. > In line with OGP, open engagements with CSOs are continuing - contributing to Commitment 2 of the Open Budget Partnership. The data portal project is a collaborative effort that also contributes here. 8) There are other platforms such as NEDLAC, where Government comes together with organised business, organised labour and organised community groupings on a national level to discuss and try to reach consensus on issues of social and economic policy and to make economic decision-making more inclusive, and promote the goals of economic growth and social equity. For these reasons, an 'a' rating is more appropriate.

Researcher response: Most of the examples provided to support a revised score of A occur shortly after the tabling of the EBP and are concerned less with monitoring implementation of the annual budget - tending to focus on the good (&bad) points of the recently announced budget. As such I am reluctant to revise the score upwards in the absence of additional evidence illustrating interactive mechanism of participation during actual implementation of the annual budget.

IBP comment: This question looks specifically at participatory mechanisms run by the National Treasury during budget implementation. Mechanisms run by line ministries and/or the legislature can not be considered for this question. For cross country comparison purposes, answer choice C maintained.

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: There are no concrete steps to receive inputs from vulnerable and under-represented members of society. The executive only release an open ended call for inputs: [http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20\(Budget%20Tips\).pdf](http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20(Budget%20Tips).pdf)

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

Comments: The executive attends and takes feedback on budget proposals provided in parliamentary hearings by civil society organisations, parliament, and other relevant stakeholders. The Minister of Finance submits an explanatory report to parliament when tabling the annual budget which details how the Division of Revenue Bill and the national budget give effect to (or why they have not taken into account) the recommendations contained in the Budgetary review and recommendations reports, finance committee reports on the fiscal framework proposed in the MTBPS and appropriations

committees reports on the proposed division of revenue and conditional grant allocations to provinces and local government. See for instance 2017 Budget Review, Annexure A: Report of the Minister of Finance to Parliament on pages 111 to 126 at <http://www.treasury.gov.za/documents/national%20budget/2017/...> (<http://www.treasury.gov.za/documents/national%20budget/2017/budgetReview.aspx>) Budget outreach programmes are held with civil society organisations and universities to discuss the budget proposals and take note of the comments. The public is also given an open opportunity to provide tips to the Minister of Finance during the formulation of a budget. The public can also interact, give comments or suggestions on the National Treasury's official social media pages Civil society are also representatives of designated groups.

Researcher response: For the reasons provided in feedback to question 128, I am reluctant to revise the score upwards. Many of the mechanisms mentioned in the motivation for revising the score relates to budget formulation and not its implementation.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

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

Answer: c. (33)

Sources: The Treasury releases certain material regularly during budget implementation. The following are cited as illustrative sources i.e. not all publications are provided. The extent of the executive's engagement with the public beyond releasing such material is unknown. Certain media houses and economists may consider, publicise and document such information but there is little evidence showing further engagement by the executive. The most substantial engagement occurs when the Finance Minister discusses and tables the MTBPS:

http://www.treasury.gov.za/comm_media/press/2016/20161026%20...
(http://www.treasury.gov.za/comm_media/press/2016/20161026%20Media%20Advisory%20MTBPS%202016%20Press%20Conference.pdf)
<http://www.treasury.gov.za/documents/mtbps/2016/> (<http://www.treasury.gov.za/documents/mtbps/2016/>) - Monthly Provisional Financing Figures - See for eg: http://www.treasury.gov.za/comm_media/press/monthly/1605/mpf...
(http://www.treasury.gov.za/comm_media/press/monthly/1605/mpff.pdf) and
http://www.treasury.gov.za/comm_media/press/monthly/1606/mpf... (http://www.treasury.gov.za/comm_media/press/monthly/1606/mpff.pdf) - Statement of the National Revenue, Expenditure and Borrowing as at 31 May 2016
(http://www.treasury.gov.za/comm_media/press/monthly/monthly_...
(http://www.treasury.gov.za/comm_media/press/monthly/monthly_2016.aspx)) - Statement of National Revenue, Expenditure and Borrowing as at 30 June 2016 (http://www.treasury.gov.za/comm_media/press/monthly/monthly_...
(http://www.treasury.gov.za/comm_media/press/monthly/monthly_2016.aspx))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: During the 2016 budget outreach to universities and especially on the civil society organisations workshop, all six topics were covered. The presentation covers all aspects of the budget. These are evident in a presentation that was prepared for these stakeholders - which can be provided. A list of those stakeholders can also be provided for them to attest to that. Wish the CSOs workshop, they even lifted specific service delivery focus areas which must be discussed at length, such as Education, Health, Social development, Local government and Housing (on 7 April 2016, workshop held in Cape Town).

Researcher response: Please see the reasons provided in feedback to questions 128 and 129. This question relates to budget implementation and not formulation.

IBP comment: Answer adjusted to C for cross country comparability. One of the aims of the presidential hotlines mentioned in Q 128 is key topic #2: delivery of public services.

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 only 'prior information' is through the tips for the finance minister page, and that information is insufficient. Government comes together with organised business, organised labour and organised community groupings on a national level to discuss and try to reach consensus on issues of social and economic policy. This is called "social dialogue" through the National Economic Development Labour Council (NEDLAC). Unfortunately there is not adequate statement of areas for discussion and what government would want from engagement in Nedlac. Nor is it clear to what extent government makes info available in advance of NEDLAC engagements and whether it is sufficient. Another platform is the Finance Ministry Budget Tip's campaign which provides some platform and time for citizens to input into the budget process but information is not always sufficient. Sections

Comments: Researcher: Budget tips: http://forms.treasury.gov.za/_layouts/FormServer.aspx?XsnLoc...

(http://forms.treasury.gov.za/_layouts/FormServer.aspx?XsnLocation=http://forms.treasury.gov.za/FormServerTemplates/BudgetLive.xsn&SaveLocation=http://forms.treasury.gov.za/BudgetSuggestionForms&Source=target=http://www.treasury.gov.za/tip.aspx&DefaultItemOpen=1)

NEDLAC: <http://new.nedlac.org.za/> (<http://new.nedlac.org.za/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Making an example with the programme for CSOs - the workshop is arranged with CSOs from the onset. They are approached to choose the dates, the content as well as even give questions in advance of the workshop. For all engagements, the information is extensively given on the website, therefore only a presentation and some citizen budget pamphlets are carried on the day of engagements.

<http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/default.aspx>)

Researcher response: Based on earlier feedback and experience (in consultation with colleagues who have attended the workshops referred to by the Govt reviewer), a revised score of C is suggested.

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 National Budget Speech provides to some extent, written feedback on inputs received from the public via the Tips for Budget campaign. There is however no comprehensive record with list of inputs and the executive's responses.

http://www.treasury.gov.za/comm_media/press/2016/2016020101%... ([http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20\(Budget%20Tips\).pdf](http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20(Budget%20Tips).pdf)) <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/speech/speech.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: All engagements are discussed and agreed upon by the parties involved. The choice of engagement has always been a one-on-one in that particular platform. Example: CSOs or Academia would be in an event with the Executive - by the time the event ends, all responses and feedback has been given. Although there is no written response to the inputs received, the minister does single out any specific input that was received by Treasury in his speech. Page 4 of 2016 budget speech ... <http://www.treasury.gov.za/documents/national%20budget/2016/...>

(<http://www.treasury.gov.za/documents/national%20budget/2016/speech/speech.pdf>) "I greatly appreciate the response from so many South Africans – over 1500 in all. Mr Faiek Sunday, and Ms Thuli Ngubane are with us today. Mr Sunday's advice was that "we should build more roads and train routes, because the sooner you get a worker at the desk or machine the more productive the economy will be". And Ms Ngubane expressed the views of so many tipsters: "Let our schools' infrastructure be improved so that all schools are conducive to learning. This will ensure that we produce the quality of students that can take our country forward." - Minister of Finance

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

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

Answer: d.

Sources: While the Department of Performance Monitoring and Evaluation (<http://www.dpme.gov.za/Pages/default.aspx>) exists within the South African Presidency, there has been very little reported action including inputs received during the period 2015 to early 2017 via its Citizen Based Monitoring site. A consideration of its Publications (<http://www.dpme.gov.za/keyfocusareas/cbmSite/Pages/default.a...> (<http://www.dpme.gov.za/keyfocusareas/cbmSite/Pages/default.aspx>)) does not reveal any recent material on point. The Treasury website did not appear to contain information which would support a score of (a) to (c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The engagements that National Treasury has with various stakeholders are always a two-way interaction. Stakeholders pose their questions and given their inputs on any issue, then Treasury gives a response instantly and acknowledges any comments made. Any issues that are noted that needs further investigation or even implementation, are taken up. Example is: <http://www.treasury.gov.za/documents/national%20budget/2016/...> (<http://www.treasury.gov.za/documents/national%20budget/2016/speech/speech.pdf>) From the middle of page 4 of the Minister's speech of 2016 budget, a confirmation of these is found. The Minister acknowledges the inputs received and confirms that they have been taken into consideration by giving the base planning document NDP as well as what has been allocated inline with it.

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: Whilst a budget timetable is published in the Medium Term Expenditure Framework Guidelines , it does not contain a public participation mechanism. The Finance Ministry belatedly (less than two months before the EBP was tabled) invited the public to make inputs.

Comments: Researcher: See budget timetable accessible at: <http://www.treasury.gov.za/publications/guidelines/2015-16/2...> (<http://www.treasury.gov.za/publications/guidelines/2015-16/2016%20MTEF%20Guidelines.pdf>) 1 Feb 2016 invitation to make inputs: http://www.treasury.gov.za/comm_media/press/2016/2016020101%... ([http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20\(Budget%20Tips\).pdf](http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20(Budget%20Tips).pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The example cited by the researcher indicates that the Executive includes participation in the timetable of formulating the EBP. http://www.treasury.gov.za/comm_media/press/2016/2016020101%... ([http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20\(Budget%20Tips\).pdf](http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20(Budget%20Tips).pdf)) The link for inputs is open throughout the year as well. This is in addition to the known budget outreach to the universities as well as the CSO workshop.

Researcher response: An A answer cannot be provided as there is insufficient evidence revealing "a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget."

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 executive has created government call centres and help lines for various line ministries as well as a single national hotline such as the "Presidential Hotline" to assist citizens to report bad service, service delivery issues, performance of public officials, corruption issues and is widely used Section 195(e) of the Constitution mandates the executive to create mechanisms which encourage the public to engage in public policy Government call centres: <http://www.gov.za/about-government/government-call-centres-a...> (<http://www.gov.za/about-government/government-call-centres-and-help-lines>)

Comments: Researcher: Government call centres: <http://www.gov.za/about-government/government-call-centres-a...> (<http://www.gov.za/about-government/government-call-centres-and-help-lines>) The Constitution of the Republic of South Africa: <http://www.justice.gov.za/legislation/constitution/saconstit...> (<http://www.justice.gov.za/legislation/constitution/saconstitution-web-eng.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: South Africa has a number of mechanisms that are implemented to have open engagements with the public. The following methods are used:

1) Tips for Minister - which essentially allows the public to engage the minister with any input and ideas they have on the budget. See http://www.treasury.gov.za/comm_media/press/2016/2016020101%... ([http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20\(Budget%20Tips\).pdf](http://www.treasury.gov.za/comm_media/press/2016/2016020101%20-%20Voice%20your%20views%202016%20(Budget%20Tips).pdf)) 2) Workshop with CSOs - which is an annual platform for Civil Society representatives to engage Treasury on the budget. This event is planned together with CSOs where they specify the content they have interest in, lifting up certain areas that Treasury should focus on. This engagement is not published on the website but CSOs are aware of it as they participate. Furthermore, interactions could be provided in the form of e-mails with the coordinator of CSOs and her inputs. 2016 workshop was on 7 April 2016, in Cape Town. Evidence could be provided by e-mail with contact details of the CSOs that participated. 3) Budget Outreach to SA Universities - this is an engagement with selected higher education institutions, alternating over the years - academic staff and students - on the budget. Similar with 2) above, evidence can only be provided by e-mails through interactions with those institutions. In 2016, the workshops were in the month of March and about 10 universities were visited. Evidence could be provided by e-mail with contact details of those universities that were involved. 4) Budget Lockup for Journalists, Economists and CSOs - this is an engagement that is held on the day of tabling even before the Minister presents the budget in parliament. This is also not published on the website but communication with the external stakeholders could be provided. Lockups are done on both the main and the mid-term budget. In 2016, these were on 24 February 2016 and 26 October 2016 respectively. Evidence could be provided by e-mail with contact details of those organisations that participated. 5) Post Budget Breakfast with Business and the public - this is the first event that happens following the tabling of the budget where the public (especially business organisations) gets to interact with the minister on the budget. This is usually also followed by a series of interviews on radio and television. In 2016, the event was even covered by South African Broadcasting Corporation, amongst other publications. See this: <http://www.sabc.co.za/news/a/f31aaa004bca4a7b968f9696fb2bb89...> (<http://www.sabc.co.za/news/a/f31aaa004bca4a7b968f9696fb2bb898/SABC-to-broadcast-post-budget-breakfast-20160223>) 6) Taking Parliament to the People - this is an engagement that is led by Parliament where the Treasury also participates through the Minister. Engagements are open to the public and a particular hosting district is usually selected per year. In 2016, these were held in the Western Cape province. See: <https://www.parliament.gov.za/storage/app/media/ProjectsAndE...> (https://www.parliament.gov.za/storage/app/media/ProjectsAndEvents/tpttp_eden_district_report_back_18April2016/docs/TPTTP_WCape_Report-Back_Programme.pdf) Another type of many events that Parliament would engage the public on: Public Hearings On 2016 Revenue Laws Amendment Bill - See <http://allafrica.com/stories/201603030406.html> (<http://allafrica.com/stories/201603030406.html>) Another one: UIF benefits - See <http://www.sabc.co.za/news/a/139179804b8d2282bbb0ff77bc6a42c...> (<http://www.sabc.co.za/news/a/139179804b8d2282bbb0ff77bc6a42c4/Parliament-holds-public-hearings-on-UIF-benefits-20160302>) Eskom, under the Department of Public Enterprises: See - <http://www.fin24.com/Economy/Eskom/eskom-tariff-hike-nersa-s...> (<http://www.fin24.com/Economy/Eskom/eskom-tariff-hike-nersa-starts-public-hearings-20160118>) The Competition Commission, under the Department of Economic Development: See - <http://www.compcom.co.za/week-5-public-hearings-03-to-05-may...> (<http://www.compcom.co.za/week-5-public-hearings-03-to-05-may-2016/>) The Public Protector, under the South African Judiciary (Office of the Chief Justice): See - http://www.pprotect.org/media_gallery/2016/28062016.asp (http://www.pprotect.org/media_gallery/2016/28062016.asp) 7) The Department of Higher Education has had dialogues on the fees must fall campaign. 8) Others: > Treasury has been in engagement with the CSOs regarding an Online Budget Data Portal Project. This project expands on participation and deepens transparency. A number of meetings as well as telephone conferences have been held with CSOs in 2016. The CSOs that participate representing others can attest to this. > In line with OGP, open engagements with CSOs are continuing - contributing to Commitment 2 of the Open Budget Partnership. The data portal project is a collaborative effort that also contributes here.

Researcher response: The score should be revised to a C based upon my review of it and consideration of the reviewers feedback and my further feedback provided in preceding questions including why certain scores should not be revised.

IBP comment: Answer adjusted to D for cross-country comparability. While many line ministries do have hot lines and call centers, and some line ministries do have meetings with the public or CSOs, these meetings are not organized to provide an opportunity for the public to provide input during the formulation or implementation of the national annual budget.

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: Sections 8, 9 and 10 of the Money Bills Amendment Procedure and Related Matters Act requires Parliamentary committees to hold public hearings for the adoption of the preliminary and final Fiscal Framework, the Division of Revenue Bill and the Appropriation Bill. Parliamentary portfolio committees engage with the public and provide information in advance of the engagements. The Parliamentary Budget Committee hold public hearings on the Medium Term Budget Policy Statement which is also South Africa's version of a pre-budget statement and report back to Parliament. Citizens therefore can make submissions/petitions/representations on the budget during the formulation phase to finance and budget committees at provincial legislatures or at national assembly. Parliament (at national and provincial level) is the primary vehicle for which citizens can actively engage in the budget formulation process. Section 59 (1) (a) of the RSA Constitution supports public involvement of citizens processes of the Assembly and its committees. The public can therefore engage with the budget process at any stage (formulation & execution) through Parliament Section 56 (d) and 69 (d) of the Constitution provides for the National Assembly and the National Council of Provinces to receive petitions, representations or submissions from any interested persons or institutions. Petitions and submissions by citizens, public hearings on legislation, committee discussions on strategic plans and annual reports allow the public to participate in budget formulation and execution through Parliament Other mechanisms by which one can engage with the executive on the budget formulation process is through active Finance Ministers "Tips for budget" campaign prior to the tabling of the Executive Budget Proposal. Tips can be submitted via social media, email or telephonically.

Comments: Researcher: The Constitution of the Republic of South Africa: <http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf> (http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf) Money Bills Amendment Procedure and Related Matters Act: http://www.gov.za/sites/www.gov.za/files/32127_426.pdf (http://www.gov.za/sites/www.gov.za/files/32127_426.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Public hearings are held and members of CSOs can testify. <http://www.pa.org.za/blog/week-ahead-taking-parliament-peopl...> (http://www.pa.org.za/blog/week-ahead-taking-parliament-peopl...-sabc-inquiry-i) Also see the attached programme where members of the community are involved. Some participants mentioned from page 4 onwards: <https://www.parliament.gov.za/storage/app/media/ProjectsAndE...> (https://www.parliament.gov.za/storage/app/media/ProjectsAndEvents/tpttp_eden_district_report_back_18April2016/docs/TPTTP_WCape_Report-Back_Programme.pdf) Leader of Delegation Municipal Mayor or Designated Person MEC or Designated Person Representative of National Government Members of the Community Presenters

Researcher response: The Finance Portfolio Committee held public hearings on 2 March 2016 on the 2016 National Budget, which featured presentations/testimony from six entities (primarily private sector and well-resourced bodies). The minutes of this meeting and the presentations/submissions made by the 6 entities are contained at <https://pmg.org.za/committee-meeting/22133/> (https://pmg.org.za/committee-meeting/22133/) (behind paywall).

IBP comment: Answer adjusted to C for cross country comparability. The Finance Portfolio Committee held public hearings on the budget where no testimony from the public was heard. The Committee did invite specific groups to testify.

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: a. (100)

Sources: On 2 March 2016 Parliament's Finance Standing Committee considered 6 submissions (<https://pmg.org.za/committee-meeting/22133/> (<https://pmg.org.za/committee-meeting/22133/>)) from various entities on the 2016 Budget. Parliament did not prescribe or specifically seek inputs on these 6 topics, rather inviting open ended submissions, some of which covered these topics alongside others not listed. I have accordingly scored this question an (a) in view of the Committee's open ended invitation. Admittedly, the 6 entities that gave submissions are all well resourced and can access Parliament as opposed to many grassroots movements/entities that have constraints on their ability to access and participate in such formal spaces. I have copy pasted the minutes from the 2 March 2016 hearings into a MS Word doc which is attached.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: While the Parliament's Committee's for Appropriation and Finance did provide a written record of inputs received no report was produced detailing how these inputs were used. When National Treasury responded to inputs and the Appropriations Committee adopted the Bill, it was without any amendments. See for instance <https://pmg.org.za/committee-meeting/22133/> (<https://pmg.org.za/committee-meeting/22133/>); <https://pmg.org.za/committee-meeting/22542/> (<https://pmg.org.za/committee-meeting/22542/>); <https://pmg.org.za/committee-meeting/22531/> (<https://pmg.org.za/committee-meeting/22531/>); <https://pmg.org.za/committee-meeting/22138/> (<https://pmg.org.za/committee-meeting/22138/>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Each committee in the legislature, including the finance and appropriations committees, submit a report to the house at the conclusion of their process. This report will often make detailed references to the inputs received from organisations and individuals during hearings. The explanation provided acknowledges these reports, but appears to assume that they must be detailed. This only applies to A. The C option though refers to either a transcript (not provided, although the PMG site often lists them) or a report or summary of how they were used. Even based on the researcher's own explanation, C applies.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Yes, the relevant committees publish parliamentary reports on all departmental budgets and it is available to the south african public. A written report is presented in the engagement with the public and the public is given an opportunity to respond. See on page 4 onwards: https://www.parliament.gov.za/storage/app/media/ProjectsAndEvents/tpttp_eden_district_report_back_18April2016/docs/TPTTP_WCape_Report-Back_Programme.pdf

Researcher response: The Score should be revised to a C based upon the feedback from the reviewers. Many thanks.

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Every portfolio committee in legislature holds public hearings to review and scrutinize a wide range of Audit Reports in the legislature as part of their oversight mandate. Section 188 (3) of the RSA Constitution The Auditor General must submit audit reports to legislature and all reports must be made public

Comments: Researcher: <http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf> (<http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: This question has been adjusted to D for cross-country comparability. While various committees of the Parliament do hold public hearings, these hearings lack testimony from the public. There is not evidence that input from groups or individuals regarding the Audit Report is received elsewhere by the legislature.

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 functions of the Auditor General of South Africa (AGSA) are drawn from section 188 of the Constitution of the Republic of South Africa. This section states that the AGSA must SAI audit any institution funded from the National Revenue Fund and any other institution or entity required by national or provincial legislature The Constitution of the Republic of South Africa, 1996: <http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf> (<http://www.gov.za/sites/www.gov.za/files/images/a108-96.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Auditor General of South Africa have formal mechanism from the Public Audit Act - s5(2)(a) > scroll on the download link (java script only) next to the act on this page <http://www.agsa.co.za/About/Legislation.aspx> (<http://www.agsa.co.za/About/Legislation.aspx>) Other functions 5 (2) In addition, the Auditor-General may— (a) co-operate with persons, institutions and associations, nationally and internationally;

Researcher response: While the Public Audit Act contains legal authority to cooperate with other bodies and the public - this has not resulted in a formal mechanism for the public to suggest issues or topics, as enquired by the question. As such, the score should remain a B.

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 Auditor General of South Africa does not issue reports on the inputs it received from the public. The AGSA only issues reports on its audit findings only and not how inputs from public influenced its audit program. See the Auditor General of South Africa Annual Report 2015/2016 <https://www.agsa.co.za/Documents/AGSAreports/AGSAsannualrepo...> (<https://www.agsa.co.za/Documents/AGSAreports/AGSAsannualreports.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Whilst there is legislative basis for public participation in audit investigations in accordance with Section 5 (2)(a) of the Public Audit Act 1). The Auditor General may without compromising the independence of AGSA, co-operate with persons, institutions and associations, nationally and internationally; to fulfil its role effectively. However this is to the discretion of the Auditor General, no formal mechanisms are in place. Public Audit Act of 2004 <https://www.agsa.co.za/About/Legislation.aspx> (<https://www.agsa.co.za/About/Legislation.aspx>)

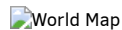
Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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