

# Open Budget Survey 2019

Questionnaire

Czechia

April 2020

# Country Questionnaire: Czechia

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 2019

Source:

Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>

Příprava státního rozpočtu České republiky na rok 2019 a střednědobého výhledu na léta 2020 a 2021

<https://apps.odok.cz/djv-agenda?date=2018-06-19>

Comment:

There are two documents which comply with the PBS definition and complement one another.

1) Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021 (<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>)

2) Příprava státního rozpočtu České republiky na rok 2019 a střednědobého výhledu na léta 2020 a 2021 (Preparation of the state budget of the CR for 2019 and multiannual outlook for 2020 and 2021) - this document was discussed in the Cabinet of Ministers on 19 June 2018 (<https://apps.odok.cz/djv-agenda?date=2018-06-19>), but the material itself is not publicly available

Peer Reviewer

Opinion: Agree

Comments: All info correct, -> typos which may make the comment difficult to be understood corrected: "There are two documents which comply with the PBS definition and complement one another."

Government Reviewer

Opinion: Agree

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

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

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

Answer:

a. 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

Source:

Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>

Comment:

Rozpočtová strategie was published on 30 April 2018

Peer Reviewer  
Opinion: Agree  
Comments: Published: 30th April 2018 (30/04/2018) Updated: 2nd May 2018 (02/05/2018)

Government Reviewer  
Opinion: Agree

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
30/4/2018

Source:  
Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021  
<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>

Comment:  
The date is indicated at the top of the page.

Peer Reviewer  
Opinion: Agree  
Comments: 30/04/2018 Clarification: The date is indicated at the top of the website. \* The document itself is dated as "duben 2018" / "April 2018" (see the second page of the pdf document, Rozpocetova-strategie\_2018\_Rozpocetova-strategie-CR-duben-2018.pdf) available at <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>

Government Reviewer  
Opinion: Agree

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

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

Answer:  
The date is explicitly stated at the top of the page: Vydáno 30. 4. 2018 16:00

Source:  
<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>

Comment:  
na

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The document has to be handed to the Government by 30/4 each year by the law regulation.

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

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

Answer:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>

Source:

Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>

Comment:

na

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?

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

*Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>

Comment:

the file is in pdf format (converted file, not a picture)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Not applicable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

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

Answer:

Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

Source:

Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>

Comment:

Budget strategy for the sector of public institutions of the Czech Republic for 2019 to 2021

Peer Reviewer

Opinion: Agree

Comments: \* I suggest to slightly adjust the translation into English: Budgetary strategy for the sector of public institutions (cumbersome wording but probably the most precise one) of the Czech Republic for the years 2019 to 2021

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/rozpocetova-strategie/2018/rozpocetova-strategie-sektoru-verejnych-i-31769>

Comment:

The document itself is quite user friendly and its understanding does not require too high expertise from the reader.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Although the publication is written in a very user-friendly readable format even for citizens and people outside of the government sector.

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 2019

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2018/vladni-navrh-zakona-o-statnim-rozpocetu-c-33048>

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Střednědobý výhled státního rozpočtu ČR na léta 2020 a 2021

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

Comment:

Proposal published both on website of the Ministry of Finance and Chamber of Deputies. Only the Chamber of Deputies publishes the documents under two different Chamber prints (snemovní tisky).

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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
27/9/2018

Source:  
Vládní návrh zákona o státním rozpočtu České republiky na rok 2019  
<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2018/vladni-navrh-zakona-o-statnim-rozpocetu-c-33048>

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019  
<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Střednědobý výhled státního rozpočtu ČR na léta 2020 a 2021  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

Comment:  
all documents were published by both Ministry of Finance and Chamber of deputies on the same day.

For the Budget transparency module - Health care we use as the EBP  
Zdravotně pojistné plány zdravotních pojišťoven na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=372&CT1=0>  
This document was published on 15 January 2019.

Peer Reviewer  
Opinion: Agree  
Comments: 27/09/2018

Government Reviewer  
Opinion: Agree  
Comments: According to the budgetary law it has to be submitted to the legislature for consideration until the end of September each year.

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

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

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

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

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

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

Answer:

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

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2018/vladni-navrh-zakona-o-statnim-rozpocetu-c-33048>

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Střednědobý výhled státního rozpočtu ČR na léta 2020 a 2021

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

Comment:

date shown on the webages

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Has to be available by the end of September each year by the law, so at least three months in advance of the budget year.

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

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

Answer:

27/9/2018

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2018/vladni-navrh-zakona-o-statnim-rozpocetu-c-33048>

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Střednědobý výhled státního rozpočtu ČR na léta 2020 a 2021

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: 27/09/2018

Government Reviewer

Opinion: Agree

Comments: Has to be available by the end of September each year by the law, so at least three months in advance of the budget year.

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

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

Answer:

The document was submitted to MPs and published on the same day.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2018/vladni-navrh-zakona-o-statnim-rozpocetu-c-33048>

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Střednědobý výhled státního rozpočtu ČR na léta 2020 a 2021

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Publication dates on the above-mentioned webpages.

Government Reviewer

Opinion: Agree

Comments: In general the EBP has to be available by the end of September each year by the law, so at least three months in advance of the budget year.

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

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

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

Answer:

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2018/vladni-navrh-zakona-o-statnim-rozpocetu-c-33048>

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2018/vladni-navrh-zakona-o-statnim-rozpocetu-c-33048>

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Střednědobý výhled státního rozpočtu ČR na léta 2020 a 2021

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2018/vladni-navrh-zakona-o-statnim-rozpocetu-c-33048>

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Střednědobý výhled státního rozpočtu ČR na léta 2020 a 2021

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

Comment:

The document published on the web page of the Ministry of Finance is published only in pdf, however documents on the webpage of the Chamber of Deputies are available in doc and xls formats.

Peer Reviewer

Opinion: Agree

Comments: Link to documents (attachments to EBP) in xls format: <http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."*

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

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

Answer:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2018/vladni-navrh-zakona-o-statnim-rozpocetu-c-33048>

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Střednědobý výhled státního rozpočtu ČR na léta 2020 a 2021

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

Comment:

State budget proposal for 2019

Fiscal outlook and Macroeconomic prediction as support documents.

Peer Reviewer

Opinion: Agree

Comments: Vládní návrh zákona o státním rozpočtu České republiky na rok 2019 = State budget proposal for the Czech Republic for the year 2019 (Government Bill)

Government Reviewer

Opinion: Agree

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

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

Answer:

a. Yes

Source:

Státní rozpočet v kostce

<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce>

<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2019-34784>

Comment:

We evaluate the 2018 citizens budget, as the cut off date for the OBS 2019 was 31 December 2018, however the 2019 version is available now and was published on 29 March 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2019 Citizens Budget version was published on 29 March 2019 = no later than three months since the State Budget was approved by the legislature.

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 2019

Source:

Zákon č. 336/2018 Sb. o státním rozpočtu České republiky na rok 2019

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2019/zakon-c-336-2018-sb-33868>

Comment:

We consider the same document but as an approved and published Act No. 336/2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2019 Citizens Budget version was published on 29 March 2019 = no later than three months since the State Budget was approved by the legislature.

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

19/12/2018

Source:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Comment:

The third reading on 19th December 2018, published on 31st December 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Comment:

Even the EBP is published since the first day submitted to the MPs, the public then can observe all amendments and votings. The final version but not all support documents is published as an Act.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

31/12/2018

Source:

<http://www.psp.cz/sqw/sbirka.sqw?O=8&T=287>

Comment:

Official date of publication.

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:

There is a date of publication of the Act explicitly stated.

Source:

<http://www.psp.cz/sqw/sbirka.sqw?O=8&T=287>

<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&id=38573>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2019/zakon-c-336-2018-sb-33868>

Source:

<http://www.psp.cz/sqw/sbirka.sqw?O=8&T=287>  
<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&id=38573>

Comment:

The Act (law) is published in Sbirka zákonů (Collection of laws), than it is also available at the webpage of the Ministry of Finance (published with 2 days delay due to national holiday on 1 January).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

*Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&id=38573>

Comment:

The published Act on State budget is only .pdf.

The data will be available in machine readable format in Monitor (<http://monitor.statnipokladna.cz/2018/>) probably in April 2019.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:  
Publicly available

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

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

Answer:

Zákon č. 336/2018 Sb. o státním rozpočtu České republiky na rok 2019

Source:

<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&id=38573>

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2019/zakon-c-336-2018-sb-33868>

Comment:

Act no 336/2018 on State Budget of The Czech Republic for 2019

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:

b. No

Source:

Státní rozpočet v kostce - 2018

[https://www.mfcr.cz/assets/cs/media/Informacni-letak\\_2018\\_Statni-rozpocet-v-kostce\\_02.pdf](https://www.mfcr.cz/assets/cs/media/Informacni-letak_2018_Statni-rozpocet-v-kostce_02.pdf)

Comment:

For 2019 has not been prepared yet, in source 2018 version.

Peer Reviewer

Opinion: Agree

Comments: The latest State Budget in a Nutshell (Státní rozpočet v kostce), available at <https://www.mfcr.cz/cs/0-ministerstvu/vzdelavani/rozpocet-v-kostce> published on 29/03/2019.

Government Reviewer

Opinion: Agree

Comments: 2019 Citizens Budget was published within the first three months - 29 March 2019.

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 2018

Source:

[https://www.mfcr.cz/assets/cs/media/Informacni-letak\\_2018\\_Statni-rozpocet-v-kostce\\_02.pdf](https://www.mfcr.cz/assets/cs/media/Informacni-letak_2018_Statni-rozpocet-v-kostce_02.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the*

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

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

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

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

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

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

Answer:

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

Source:

<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

Comment:

CB 2018 published in May 2018, EB 2018 published in December 2017.

Peer Reviewer

Opinion: Agree

Comments: CB published on 21/05/2018, <https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>  
EB 2018 published in December 2017

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

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

Answer:  
21/5/2018

Source:  
<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

Comment:  
Vydáno 21. 5. 2018 14:45

Peer Reviewer  
Opinion: Agree  
Comments: 21/05/2018

Government Reviewer  
Opinion: Agree

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

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

Answer:  
The date is mentioned on the MoF website (Vydáno 21. 5. 2018 14:45). As stated in the text it was prepared based on data available on 1st March 2018. As such, we consider the date of publication in May as late.

Source:  
<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

Comment:  
There is a mention "aktualizováno on 6th August 2018" but it means that a new version of the citizen budget was added.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: 2018 Citizens Budget was published on 21.5.2018 but the Press Department updated it probably (without letting know the State Budget Department therefore it must have been only technical change on the website).

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

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

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

Answer:  
<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

Source:

Comment:  
Each year a new version of the Citizen budget is posted on the website.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."*

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

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

Answer:

State budget 2018 in brief (in nutshell)

Source:

<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

Comment:

In Czech - Státní rozpočet 2018 v kostce

Peer Reviewer

Opinion: Agree

Comments: correct link (space deleted) <https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

Government Reviewer

Opinion: Agree

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

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

Answer:

It corresponds to the enacted budget, however, it provides a lot of background information which is quite stable over time.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:  
FY 2018

Source:  
<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/mesicni-pokladni-plneni-2018-30928>  
<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>  
<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-SR-33321>

Comment:  
Monthly reports, mid-term report and information on I-IIIQ 2018.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

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

Source:  
<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/mesicni-pokladni-plneni-2018-30928>

Comment:  
Published also via a press conference on the first working day after the end of month.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

30 October 2018 - third quarter (as of 30 September 2018)

Monthly:

January: 01 February 2018

February: 01 March 2018

March: 03 April 2018

April: 02 May 2018

May: 01 June 2018

June: 02 July 2018

July: 01 August 2018

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-SR-33321>

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/mesicni-pokladni-plneni-2018-30928>

Comment:

Report on I.-III.Q 2018, date of publication mentioned on MoF website and followed the Government approval of the 24th October 2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Monthly, quarterly and mid-year reports are published. \* Quarterly reports: I.Q/2018; published on 17 May 2018 <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-31886> mid-year/2018: published on 25 September 2018 <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990> 3.Q/2018; published on 30 October 2018 <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-SR-33321> \* Monthly reports: January: 01 February 2018 February: 01 March 2018 March: 03 April 2018 April: 02 May 2018 May: 01 June 2018 June: 02 July 2018 July: 01 August 2018 August: 03 September 2018 September: 01 October 2018 November: 03 December

Comments: \*Info on quarterly reports, incl. the mid-year report: I.Q/2018; published on 17 May 2018 <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-31886> mid-year/2018: published on 25 September 2018 <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990> 3.Q/2018; published on 30 October 2018 <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-SR-33321>

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's suggestions for edits are well-received.

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 date is mentioned on the website as "Vydáno 30.10.2018".  
The date of the publication of the monthly press release is Vydáno 3. 1. 2019 14:15.

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-SR-33321>

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/pokladni-plneni-sr-33898>

Comment:

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.*

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

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

Answer:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu>

Source:

Comment:

On this website there are all IYRs (mensual, trimestrial, semi-annual).

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu> On this website there are all IYRs (monthly, quarterly, semi-annual).

Comments: -URL is OK -Note: trimestrial = 3 times a year, not every 3 months; mensual may be perceived as overly francophone

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's note regarding terminology is well-received.

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

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

*Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.*

Answer:

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

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu>

<http://monitor.statnipokladna.cz/2018/>

Comment:

Reports are only in .pdf or html format.

However quarterly data in machine readable format are available at Monitor, with delay 1 to 2 months.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."*

*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:

Čtvrtletní informace o pokladním plnění státního rozpočtu v roce 2018 - 1. čtvrtletí (Information on budget execution of the Czech Republic during the 1st quarter 2018)

Informace o pokladním plnění státního rozpočtu České republiky za 1. až 3. čtvrtletí 2018  
Information on budget execution of the Czech Republic during the 1st - 3rd quarter 2018.

Zprávy o plnění státního rozpočtu České republiky za 1. pololetí 2018  
Report on budget execution of the Czech Republic within first six-months 2018.  
(Semi-annual budget report of 2018).

Měsíční pokladní plnění státního rozpočtu v roce 2018  
Monthly treasury execution of the state budget in 2018

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-SR-33321>

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/mesicni-pokladni-plneni-2018-30928>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Čtvrtletní informace o pokladním plnění státního rozpočtu v roce 2018 - 1. čtvrtletí Information on budget execution of the Czech Republic during the 1st quarter 2018. (<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-31886>) Informace o pokladním plnění státního rozpočtu České republiky za 1. až 3. čtvrtletí 2018 Information on budget execution of the Czech Republic during the 1st - 3rd quarter 2018. Zprávy o plnění státního rozpočtu České republiky za 1. pololetí 2018 Report on budget execution of the Czech Republic within first six-months 2018. (Semi-annual budget report of 2018). Měsíční pokladní plnění státního rozpočtu v roce 2018 Monthly treasury execution of the state budget in 2018

Comments: \* Info added about older IYR: Čtvrtletní informace o pokladním plnění státního rozpočtu v roce 2018 - 1. čtvrtletí (Information on budget execution of the Czech Republic during the 1st quarter 2018). (<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-31886>)

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well-received. The title "Čtvrtletní informace o pokladním plnění státního rozpočtu v roce 2018 - 1. čtvrtletí (Information on budget execution of the Czech Republic during the 1st quarter 2018)" was added to the original response.

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

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

Answer:

b. No

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/mesicni-pokladni-plneni-2018-30928>

Comment:

Each month MoF organizes a press conference where summarizes budget execution. Usually, main newspapers publish then some "citizens friendly" analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Although all the reports are very user-friendly, also not that spread and therefore easily readable and understandable for citizens.

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 2018

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

<http://www.psp.cz/sqw/historie.sqw?o=8&T=305>

Comment:

Two sources - MoF as a proposal and Chamber of Deputies that shall discuss it in January 2019 but the proposal was published in September 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Although all the reports are very user-friendly, also not that spread and therefore easily readable and understandable for citizens.

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

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

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

Answer:

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

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

Published on 25th September 2018.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
25/9/2018

Source:  
<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:  
Vydáno 25. 9. 2018

Peer Reviewer  
Opinion: Agree  
Comments: 25/09/2018

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 is mentioned on the website as "Vydáno on 25. 9. 2018" and modified on 9th October 2018 after the approval of the Cabinet of Ministers.

Source:  
<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

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 leave this question blank.*

Answer:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

*Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

<http://monitor.statnipokladna.cz/2018/>

Comment:

While the reports are only in the pdf format, there are mid-year data on execution available in machine readable format in Monitor.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

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

Answer:

Zpráva o plnění státního rozpočtu České republiky za 1. pololetí 2018

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

Zpráva o plnění státního rozpočtu České republiky za 1. pololetí 2018  
Mid-term report on budget execution of the Czech republic 2018.

Peer Reviewer

Opinion: Agree

Comments: .pdf available at [https://www.mfcr.cz/assets/cs/media/Pokladni-plneni\\_2018-Q2\\_Zprava-o-plneni-statniho-rozpocetu-Ceske-republiky-za-1pololeti-2018\\_v02.pdf](https://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2018-Q2_Zprava-o-plneni-statniho-rozpocetu-Ceske-republiky-za-1pololeti-2018_v02.pdf) (<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>, follow the hyperlink below "Kompletní pololetní zpráva ke stažení")

Government Reviewer  
Opinion: Agree

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

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

Answer:  
b. No

Source:  
<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:  
No citizens version

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Nevertheless the structure of the report is user-friendly written and Ministry of Finance hopes it will be understandable for citizens.

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 2017

Source:  
<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

Comment:  
Published on Chamber of Deputies website because on agenda in January 2019, MoF publishes only after the Parliamentary decision.

Peer Reviewer  
Opinion: Agree

Comments: I agree that the source is <http://www.psp.cz/sqw/historie.sqw?o=8&T=164> The YER Taken note/acknowledged by the Chamber of Deputies on 09 May 2018, see <http://www.psp.cz/sqw/text/tiskt.sqw?o=8&v=US&ct=631>. I do not understand the comment "Published on Chamber of Deputies website because on agenda in January 2019, MoF publishes only after the Parliamentary decision.", esp. the part "January 2019".

Government Reviewer  
Opinion: Agree

Comments: Nevertheless the structure of the report is user-friendly written and Ministry of Finance hopes it will be understandable for citizens.

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

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

Comment:

Published on 30th April 2018, same date as sent to all MPs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

30/4/2018

Source:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

Comment:

Peer Reviewer

Opinion: Agree

Comments: 30/04/2018

Government Reviewer

Opinion: Agree

Comments: Date 30/4 is restricted by the law, therefore obligatory.

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:

Date is mentioned on the website as the date when the report was submitted to all members of Chamber of Deputies (Rozesláno všem poslancům: 30. 4. 2018 jako tisk 164/0).

Source:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Date 30/4 is restricted by the law, therefore obligatory.

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

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

Answer:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

Source:

Comment:

Source: Chamber of Deputies website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=164&ct1=0>

<http://monitor.statnipokladna.cz/2018/>

Comment:

All tables used in the text are separately ranged in an Excel file.

Also the data is available in Monitor.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer

Opinion:

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

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Návrh státního závěrečného účtu ČR za rok 2017

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=164&ct1=0>

Comment:

There is the title includes the word "Proposal" but the translation is Year-end report of 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

No citizens version but as the MoF always organizes a press conference after the Year-End publication, newspapers propose some "citizens friendly" analysis.

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 2017

Source:  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=1>

<https://nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2017-id9846/>

Comment:  
SAI report is added to the Year-end report proposal or published separately at the SAI webpage.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:  
b. 12 months or less, but more than six months, after the end of the budget year

Source:  
<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2017-id9846/>

<http://www.psp.cz/sqw/historie.sqw?o=8&t=164>

Comment:  
Two sources - SAI website, published on 4th September 2018, Chamber of Deputies published on 29th August 2018 - both more than 6 months but less than 12 months.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
29/8/2018

Source:  
<http://www.psp.cz/sqw/historie.sqw?o=8&t=164>

Comment:  
Stanovisko Nejvyššího kontrolního úřadu bylo jako tisk 164/1 rozesláno poslancům 29.08.2018  
SAI report sent to members of Chamber of Deputies as a part of the Year-End Report.

Peer Reviewer  
Opinion: Agree  
Comments: 29/08/2018

Government Reviewer  
Opinion: Agree

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

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

Answer:  
Mentioned right on the website of Chamber of Deputies as "sent to MPs" or on SAI website as the date of publishing.

Source:  
<http://www.psp.cz/sqw/historie.sqw?o=8&t=164>

<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/default.htm>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:  
<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2017-id9846/>

Source:

Comment:  
Source - Supreme Audit Institution website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

*Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2017-id9846/>

Comment:

Only .pdf format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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

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

Answer:

Stanovisko NKÚ k návrhu státního závěrečného účtu ČR za rok 2017

Source:

<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2017-id9846/>

Comment:

Statement of the SAI to the proposal of the Year-End report 2017.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:

a. Yes

Source:

[https://www.nku.cz/cz/pro-media/tiskove-zpravy/nku-vydal-\\_stanovisko-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2017\\_-hodnoti-v-nem-hospodareni-statu-i-ekonomickou-situaci-za-uplynuly-rok-id9848/](https://www.nku.cz/cz/pro-media/tiskove-zpravy/nku-vydal-_stanovisko-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2017_-hodnoti-v-nem-hospodareni-statu-i-ekonomickou-situaci-za-uplynuly-rok-id9848/)

<https://nku.cz/assets/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpocetu/grafika-ke-stanovisku-k-szu-2017.pdf>

Comment:

SAI published a press release that could be consider as a "citizens version".

There is also available an infographic summarizing the major challenges in the state management.

#### Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: Though the answer is not a straightforward one, I would like to see a more detailed document to accept it as a Citizens report (the original AR is 60-page pdf document, while the press release of contains 200 words + an infographic. I would rather describe it as "Citizens abstract of the report". The aforementioned press release in Czech, verbatim: "NKÚ vydal „Stanovisko k návrhu státního závěrečného účtu České republiky za rok 2017". V něm hodnotí vývoj ekonomické situace v zemi a výsledky hospodaření státu za uplynulý rok. Stanovisko se zaměřuje také na hodnocení některých nedostatků ve vybraných oblastech veřejné správy, které významně ovlivňují úroveň veřejného života v zemi. K negativním jevům v hospodaření státu za rok 2017 patřilo například to, že se nedařilo výrazněji snižovat státní dluh, přestože je ekonomika České republiky v posledních letech ve velmi dobré kondici. V roce 2017 státní dluh opět vzrostl, vykázan byl schodek hospodaření státního rozpočtu ve výši přesahující šest miliard korun. Hospodaření státního rozpočtu v roce 2017 také provázela nízká investiční aktivita. Kapitálové výdaje v rámci státního rozpočtu dosáhly pouze necelých 82 miliard korun, což byl nejnižší výsledek za posledních 12 let. Naopak pozitivní zprávou je, že hrubý domácí produkt vzrostl v roce 2017 o více než čtyři procenta, a to díky spotřebě domácností a výsledkům zahraničního obchodu. Daňové příjmy meziročně vzrostly o 84 miliard korun, na čemž se pozitivně podepsala vysoká zaměstnanost. Roli ale hrálo také zvyšování mezd a platů zaměstnanců, čímž se zvýšil výběr pojistného na sociální zabezpečení i výběr daně z příjmů fyzických osob."

#### Government Reviewer

Opinion: Agree

#### Researcher Response

<https://nku.cz/assets/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpocetu/grafika-ke-stanovisku-k-szu-2017.pdf> The infographic is a clear attempt to make the information in the AR more accessible to the public. I would evaluate it positively and leave A. It is a progress comparing to OBS 2017 and I think it should be somehow reflected.

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

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

Answer:

a. Yes

Source:

<https://www.mfcr.cz/cs/verejny-sektor>

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet>

<http://www.psp.cz/sqw/tisky.sqw>

<http://monitor.statnipokladna.cz/2018/>

<http://monitor.statnipokladna.cz/en/2018/>

Comment:

There are special websites of public sector as whole on MoF website.

The website of the Chamber of Deputies contains state budget proposals, mid-term reports, Year-end reports with Audit reports but these have to be searched by the number or by the words.

Monitor is a budget explorer containing all fiscal and public accounting data since 2010 and some since 1997. The Monitor is to some extent available in English as well.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

Answer:

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

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu>  
<http://monitor.statnipokladna.cz/en/2018/>

Comment:

Monthly reports propose various comparative tables and description about trends of revenue and expenditure data.

Monitor allows downloading of granular as well as aggregated data on revenue and expenditure of the state budget and all other public budgets except of the health insurance companies.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

Answer:

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

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu>  
<http://monitor.statnipokladna.cz/en/2018/>

Comment:

Monthly reports propose consistent format for 2 previous years, for a longer time series the readers have to roll down to get some other year and monthly reports.

In Monitor consistent data is available since 2010, older data is available as well but due to accounting reform since 2010 not all data is fully

comparable.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

Answer:

a. Yes

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/mesicni-pokladni-plneni-2018-30928>

<http://monitor.statnipokladna.cz/2018/>

Comment:

Some graphs are presented but rather only tables and texts.

Monitor provides a few graphs.

Peer Reviewer  
Opinion: Agree

Comments: Again, the answer is not a clear-cut one, but some graphics are provided, thus I agree that "infographics/visualizations are available".

Government Reviewer  
Opinion: Agree

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

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

<https://www.zakonyprolidi.cz/cs/2000-218> : No. 218/2000 - Budgetary Rules

<https://www.zakonyprolidi.cz/hledani?text=23%2F2017> - No 23/2017 Budgetary Responsibility Act

<https://www.zakonyprolidi.cz/cs/1995-90> No. 90/1995 - Rule of procedure of the Chamber of Deputies

<https://www.zakonyprolidi.cz/cs/1999-309> - Law on the collection of laws and international treaties

Comment:

Law 309/1999: § 12 Ministry of Interior has to publish the Collection of laws on Internet; the law specifies where the Collection of laws has to be publicly available -> relevant for EB

Law 90/195 § 120 - the chamber prints (in case of state budget EBP, IYR, MYR, YER including AR) are public, e.g. available in the office of the Chamber

of deputies and electronically

Law 218/2000 - Ministry of Finance has to publish electronically the MYR § 20 (3) and YER §29 (4), after its approval in the Chamber of deputies. The line ministries have to publish their respective YER §30(4).

Law 23/2017 - all public institutions have to publish electronically draft budget and draft multiannual budget outlook and approved and multiannual budget outlook (§5)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

<https://www.zakonyprolidi.cz/hledani?text=106%2F1999> : No. 106/1999 - Freedom of information act

<https://www.zakonyprolidi.cz/cs/2006-442>

Comment:

The freedom of information act defines budget management information, which must be published on webpage of each public institution. Next to it it basically guarantees free access to any budgetary information on request as there is no provision which allows a public body not to provide such an information except of cases of national security and personal privacy.

Decree on the obligatory structure of information published on website includes also budget and year-end reports.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Act 23/2017 also states which entities are obliged to publish what kind of information with set of deadlines.

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

*GUIDELINES:*

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

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less*

than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> direct link to Excel file.

Comment:

An Excel file ("Dokumentace část 3 - sheet "T-4") contains all ministries and units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Act 23/2017 also states which entities are obliged to publish what kind of information with set of deadlines.

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

*GUIDELINES:*

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

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

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474>

Comment:

Same file as in previous question but sheet T-2 where expenditures are classified by function.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

presentation and COFOG.

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

COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

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

Source:

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474>

Comment:

The classification was established in 90s based on IMF and OECD practices.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.*

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

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138435>

Comment:

See "Dokumentace část č. 4" (sheet "Výdaje 2019-druhové") for the economic classification - source directly to the Excel file.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138435>

Comment:

The classification was established in 90s based on the international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

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

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

Answer:

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

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138468> - direct link

Comment:

The document shows individual programs for all administrative units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

**Answer:**

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

**Source:**

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

**Comment:**

All classifications available in different Excel files.

administrative: T2-výdaje <http://www.psp.cz/sqw/text/orig2.sqw?idd=138603>

functional: whole file <http://www.psp.cz/sqw/text/orig2.sqw?idd=138598>

economic = druhové and functional = odpovědné <http://www.psp.cz/sqw/text/orig2.sqw?idd=138605>

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

**Comment:**

the multi annual budget outlook shows all the expenditure classifications

administrative: T2-výdaje <http://www.psp.cz/sqw/text/orig2.sqw?idd=138603>

functional: whole file <http://www.psp.cz/sqw/text/orig2.sqw?idd=138598>

economic = druhové and functional = odpovědné <http://www.psp.cz/sqw/text/orig2.sqw?idd=138605>

**Peer Reviewer**

Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

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

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

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

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

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

**Answer:**

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

**Source:**

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138598> - direct link to the excel file

**Comment:**

expenditure on programs in each individual chapter are shown for 2020 and 2021

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?

**GUIDELINES:**

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link, sheet T1 - Prijmy SR

Comment:

the table shows detailed breakdown of the state budget revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link, sheet T1 - Prijmy SR

Comment:

the table shows detailed breakdown of the state budget revenue

The category "Ostatni nedaňové příjmy" accounts for more than 3% of non-tax revenue, so "b" has been selected.

Peer Reviewer

Opinion: Agree

Comments: True, more than 3 per cent, in fact approx. 9 per cent (=approx. 1,68 bil. CZK /18,13 bil.CZK = approx. 0,09); CZK = Czech Koruna

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138605> - direct link

Comment:

sheets Prijmy 2020 and Prijmy 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138605> - direct link

Comment:

sheets Prijmy 2020 and Prijmy 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: We do not project EU revenues and revenues from Financial Mechanisms multianually, but only on year basis. Besides the EU revenues and revenues from Financial mechanisms though, all other revenues are projected also beyond the enacted budget with 2 year prjections.

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

*GUIDELINES:*

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

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

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

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

the amount of net new borrowing required during the budget year; - page 68, table 32 shows the difference in the amount of debt between 2018 and 2019 (see also 2019 deficit projection - page 70)

the total debt outstanding at the end of the budget year - page 68, table 32

the interest payments on the outstanding debt for the budget year. - page 70-last paragraph of the section

Peer Reviewer

Opinion: Agree

Comments: One minor comment: "see also 2019 deficit projection - page 70" -> the projection is mentioned in graphs 1 and 2 (on pages 9-10 of the physical document, i.e. on pages 10-11 of the .pdf document)

Government Reviewer

Opinion: Agree

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

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Source:

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

**GUIDELINES:**

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

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

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

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

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

Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

see pages 68-70

information beyond the core elements

composition of debt + outlook of its repayment figure 15

structure of internal and external devt - table 33

interest rates structure and development in 2018 - figure 16

Peer Reviewer

Opinion: Agree

Comments: typo: \* structure of internal and external devt - table 33 -> structure of internal and external debt - table 33

Government Reviewer

Opinion: Agree

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

Answer:

Maturity profile of the debt  
Whether the debt is domestic or external  
Information beyond the core elements (please specify)

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

composition of debt + outlook of its repayment figure 15  
structure of internal and external devt - table 33  
interest rates structure and development in 2018 - figure 16

Peer Reviewer

Opinion: Agree

Comments: typo: structure of internal and external devt - table 33 -> structure of internal and external debt - table 33

Government Reviewer

Opinion: Disagree

Suggested Answer: Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external Information beyond the core elements (please specify)

Comments: The Executive's Budget Proposal (budgetary documentation part B.) includes also the interest rates on the debt, therefore all the boxes are met.

IBP Comment

The government reviewer's comment is well received. Annex B contains information on general long term interest rates for FY 2019, rather than expected interest rates on public debt. The current response is maintained.

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

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

*GUIDELINES:*

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

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

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

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=138490> - direct link

Comment:  
estimates: tabulka č. 1, page 3

A discussion of the broader economic outlook is contained throughout the document.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The Executive's Budget Proposal (budgetary documentation part B.) includes also the interest rates on the debt, therefore all the boxes are met.

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

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

Source:  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=138490> - direct link

Comment:  
The Macroeconomic forecasts includes onother variables such as exchange rates and unemployment and extensive narrative.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

*GUIDELINES:*

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

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

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

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Although it is not covered within the Executive's Budget Proposal, Ministry of Finance since 2017 has to prepare separate document which is assessed by the newly established independent institution The Czech Fiscal Council and independent Committee for Fiscal Forecasts which examines whether the macroeconomic forecast is realistic and prudential. MoF forecasts were until now assessed always as realistic and prudential. This document has to be handed over by the end of April and is closely related to the Executive's Budget Proposal, as the State Budget and medium term framework has to follow its findings and has to apply ceilings for expenditures as stated in the document .

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

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

chapter 1.2, pages 4-5 shows impact of government priorities on the budget expenditure  
chapter 4, pages 23-78 discusses budget expenditure, in some cases impact of new policies are shown and discussed, eg. p. 38 - changes in the law on pensions

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Although it is not covered within the Executive's Budget Proposal, Ministry of Finance since 2017 has to prepare separate document which is assessed by the newly established independent institution The Czech Fiscal Council and independent Committee for Fiscal Forecasts which examines whether the macroeconomic forecast is realistic and prudential. MoF forecasts were until now assessed always as realistic and prudential. This document has to be handed over by the end of April and is closely related to the Executive's Budget Proposal, as the State Budget and medium term framework has to follow its findings and has to apply ceilings for expenditures as stated in the document .

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

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

*Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.*

*Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.*

*The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.*

Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

chapter 3, pages 13-22 describes major revenue sources together with discussion of the impact of new policies on them

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends*

the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link

Comment:

economic, administrative and functional classification of expenditure is used  
data on 2018 approved budget are shown

economic - sheet T1 výdaje SR druhové

administrative - sheet T4 výd celkem 4

functional - sheet T2 výd sr odpovědi

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

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

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

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

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

if we consider program = specifické ukazatele (consistency with previous questions regarding BY, and BY+1), then the data for BY-1 is not present  
if we consider program = simultaneous utilization of two different classifications (e.g. administrative and economic) which is consistent with OBS 2017, then the data is present in <http://www.psp.cz/sqw/text/orig2.sqw?idd=138435>

Peer Reviewer

Opinion: Agree

Comments: I fully agree with the logical argumentation, i.e., yes, there are 2 options. I would prefer option (d), as well. However, if the term "program" really means "ANY level of detail below an administrative unit, such as a ministry or department", then the latter option, consistent with OBS2017, is preferable.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: There is a supporting budget documentation (part E. where are all programs by budgetary chapters including the year-1)

IBP Comment

The chart linked by the researcher displays economic and sub-functional classifications across administrative units, with many of these classifications shared across multiple ministries, agencies, etc. To maintain consistency across survey countries, the existing response of "d" is retained.

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

*GUIDELINES:*

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

only approved budget is shown for 2018

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)?

*GUIDELINES:*

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link

Comment:  
real expenditure is shown for 2015 - 2017

economic - sheet T1 výdaje SR druhové  
administrative - sheet T4 výd celkem 4  
functional - sheet T2 výd sr odvětví

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:  
Administrative classification  
Economic classification  
Functional classification

Source:  
<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link

Comment:

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)?

**GUIDELINES:**

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

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

if we consider program = specifické ukazatele (consistency with previous questions regarding BY, and BY+1), than the data prior BY-1 is not present if we consider program = simultaneous utilization of two different classifications (e.g. administrative and economic) which is consistent with OBS 2017, than the data is present in <http://www.psp.cz/sqw/text/orig2.sqw?idd=138435>

Peer Reviewer

Opinion: Agree

Comments: I fully agree with the logical argumentation, i.e., yes, there are 2 options. If the term "program" really means "ANY level of detail below an administrative unit, such as a ministry or department", then the latter option is preferable.

Government Reviewer

Opinion: Agree

Comments: In the documentation (E. part 5 <http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>) is present BY-1 by estimated expenditures by programs by budgetary chapters.

IBP Comment

The chart linked by the researcher displays economic and sub-functional classifications across administrative units, with many of these classifications shared across multiple ministries, agencies, etc. To maintain consistency across survey countries, the existing response of "d" is retained.

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

*GUIDELINES:*

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>  
direct link <http://www.psp.cz/sqw/text/orig2.sqw?idd=138474>

Comment:

actual data are shown for 2017 in the columns labeled "Skutečnost 2017"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In the documentation (E. part 5 <http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>) is present BY-1 by estimated expenditures by programs by budgetary chapters.

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

**GUIDELINES:**

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

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link

**Comment:**

sheet T1-Prijmy SR

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

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

**Answer:**

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

**Source:**

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link

**Comment:**

sheet T1-prijmy SR

**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?

**GUIDELINES:**

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

**Answer:**

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

**Source:**

[https://www.mfcr.cz/assets/cs/media/Navrh\\_2019\\_Dokumentace-k-navrhu-zakona-o-statnim-rozpoctu-CR-na-rok-2019.pdf](https://www.mfcr.cz/assets/cs/media/Navrh_2019_Dokumentace-k-navrhu-zakona-o-statnim-rozpoctu-CR-na-rok-2019.pdf)

Comment:

E.g. see Table 9 on pg. 15 (pg. 41 of the pdf file) and Table 10 on pg. 19 (pg. 45 of the pdf file):

There are schválený rozpočet/approved budget and oček. skut./forecast actual columns for 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: See table n. 9 in the Budgetary documentation (part B.) - taxes and other revenues with approved budget for BY-1 then forecasted actuals for BY-1. Same applies for table n. 10 (part B.) regarding the revenue from social contributions for year BY-1 as approved budget as well as forecasted actuals for BY-1.

Researcher Response

The government reviewer is right. Some of the data has been updated, but not all. I agree with updating the response to A.

IBP Comment

Per the researcher's "Response to Review," the response has been changed from "b" to "a".

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

*GUIDELINES:*

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

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link

Comment:

sheet T1-příjmy shows data since 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

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

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link

Comment:

sheet T1 - prijmy SR shows revenue since 2015

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?

*GUIDELINES:*

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

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link

Comment:

actual data for 2017 are shown - see sheet T-1-přijmy-SR

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether*

the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

pages 68-70

total debt outstanding at the end of BY-1; - table 32

amount of net new borrowing required during BY-1; - table 32

interest payments on the debt; - file <http://www.psp.cz/sqw/text/orig2.sqw?idd=138435> (sheet Výdaje 2018-Druhové, chapter 396 Státní dluh, column Úroky a ostatní finanční výdaje)

interest rates on the debt instruments; - figure 16

maturity profile of the debt; figure 15

whether it is domestic or external debt. - table 33

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

As interest rates in Figure 16 (see pg. 70) are only provided through the end of September 2018, the response is revised from "b" to "c" to ensure consistency across survey countries.

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

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

2017

pages 68-70; table 32

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

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

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

comparing to the previous OBS rounds for the 2019 there is not included part dealing with state funds in the budget documentation

For the sector module on health we use a special document dealing with extrabudgetary fund Public health insurance companies Zdravotně pojistné plány zdravotních pojišťoven na rok 2018  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=148&CT1=0>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

**Answer:**

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

**Source:**

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

**Comment:**

The EBP includes only information on state budget, but information on state funds and the health insurance system is not present and neither are consolidated data for all central government budgets; in the previous years there used to be a separate part dedicated to other central government budgets.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: At part B of the Budgetary documentation to the EBP there is in the first chapter consolidated expenditure framework for the state budget and state funds as the Act 23/2017 states. More information of the consolidated government finances is presented in the supporting budget documentation called Rozpočtová strategie sektoru veřejných financí (Fiscal strategy of public sector finances). State Budget and medium term framework has to follow this Document which is prepared each year for the following year +2 more years since 2017 (setting ceilings on consolidated expenditures for the state budget, state funds, other enterprises).

**Researcher Response**

None of the cited documents shows information on consolidated finances of central government, i.e. state budget + state funds + public health insurance system. The EBP only discusses the expenditure framework, which does not cover the public health insurance system. The Fiscal strategy in part 1 again shows revenue (table 1.3) and expenditure (table 1.4) of state budget and state funds, but data on revenue the public health insurance system are present separately in part 3 (table 3.2) and no information on expenditure is present. These pieces of information cannot be considered as "central government finances (both budgetary and extra-budgetary) on a consolidated basis". Hence, the documents cited by the government reviewer do unfortunately not provide ground for changing our initial response.

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

**GUIDELINES:**

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that

exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138432> - link to file with narrative

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138500> - link to file with tables

Comment:

enclosures to the law (Příloha) 1, 5, 6, 7 and 8 specify the transfers to local government, part F of the documentation (links above) describes the local government finances in substantial detail

This question is not relevant for the special modul on health care as health insurance companies are part of the central government level.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: At part B of the Busgetray documentation to the EBP there is in the first chapter consolidated expenditure framework for the state budget and state funds as the Act 23/2017 states. More information of the consolidated government finances is presented in the supporting budget documentation called Rozpočtová strategie sektoru veřejných financí (Fiscal strategy of public sector finances). State Budget and medium term framework has to follow this Document which is prepared each year for the following year +2 more years since 2017 (setting ceilings on consolidated expenditures for the state budget, state funds, other enterprises).

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?

**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6,

<http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>.

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

such displays are not available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

None of the above

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Although it is not present within the EBP this information can be found in the specific statistics and budgetary documents of the specific budgetary chapters - e.g. Distribution of health expenditures by geographic region (ministry of healthcare) Distribution of education expenditures by geographic region (ministry of education is trying to solve geographic disparities by developing new Act)

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

**GUIDELINES:**

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public

corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

All transfers are covered in the budget, however it is not easy to identify transfers to public corporations.

Chapter 4.8 deals with transfers to entrepreneurs and some of them are public corporations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

**GUIDELINES:**

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

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

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

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

*Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:  
part 4.10 deals with state guarantees, other types of quasifiscal activities are not included.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

**GUIDELINES:**

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

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

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

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

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

Answer:

a. Yes, information beyond the core elements is presented for all financial assets.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138444> - direct link

Comment:

Part F of the documentation provides report on expected development of state financial assets and liabilities contains both a table with the structure and value of states assets together with their estimated value as well as narrative about its expected development.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

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

**GUIDELINES:**

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

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

such information is not present

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: although at the <https://uzsvm.cz/> website you can find information of states assets (buildings etc.).

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

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

e. Not applicable/other (please comment).

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0> (State final account 2017)

<http://www.psp.cz/sqw/text/orig2.sqw?idd=135040> - direct link

Comment:

The EBP does not discuss budget arrears, as they are not present in the system, e.g. in 2017 the development of budget expenditure, table 56 shows that the differences between the approved state budget and real execution is very small, i.e. in case of total expenditures executed/ budgeted expenditures amounted to 97.7%, in case current expenditure 99.6% and in case of capital expenditures 76.1 % in 2017. These results are very similar to other years. (see part III.1, pages 67-73) Low execution of capital expenditure is caused by slower than expected realization of the investments.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: although at the <https://uzsvm.cz/> website you can find information of states assets (buildings etc.).

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

*Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:*

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

*Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.*

*In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."*

*Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.*

*For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

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

Answer:

b. Yes, the core information is presented for all contingent liabilities.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link to table

Comment:

part 4.10 deals with state guarantees

table 20 shows details on issued state guarantees (see sheet "T-20-ZÁRUKY")

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.)

**GUIDELINES:**

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

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

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

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

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

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

Answer:

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

Source:

<https://www.mfcr.cz/cs/legislativa/legislativni-dokumenty/2018/vladni-navrh-zakona-o-statnim-rozpouctu-c-33048>

Direct link to file: [https://www.mfcr.cz/assets/cs/media/Navrh\\_2019\\_Dokumentace-k-navrhu-zakona-o-statnim-rozpouctu-CR-na-rok-2019.pdf](https://www.mfcr.cz/assets/cs/media/Navrh_2019_Dokumentace-k-navrhu-zakona-o-statnim-rozpouctu-CR-na-rok-2019.pdf)

Comment:

See table with guarantees for loans and loan repayments on pp. 180-181: STÁTNÍ ZÁRUKY ZA ÚVĚRY A SPLÁTKY ÚVĚRŮ V ROCE 2019

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

**Answer:**

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

**Source:**

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

**Comment:**

Chapter 5 deals with financial relations with EU and EEA-Norway-Switzerland program. table 34 compiles the estimated donor assistance for 2019

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

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

**GUIDELINES:**

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

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

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

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

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

**Answer:**

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=138436> - direct link

Comment:

The provided document is a report of tax expenditure in 2015. It is an integral part of the EBP.  
Despite the fact that it deals with BY-4 it still provides some information as the tax system is quite stable over time.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: In part B. of the budgetary documentation there is thorough explanation of taxes, including changing tax rates and policies (and the financial impacts it will bring).

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

*GUIDELINES:*

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

Answer:

e. Not applicable/other (please comment).

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

There are no earmarked revenues in the state budget itself. In the overall public budget system there are earmarked revenues; in the case of local governments they are described in files provided under the heading Dokumentace, část č. 7

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

b. 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.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

Section 1.2. Hlavní výdajové priority státního rozpočtu na rok 2019 shows governments priorities and their manifestation in the budget.

Compared to 2017, the EBP is more focused this year, including exact estimates for each priority.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

c. 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.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=288&CT1=0> (Multiannual budget outlook 2020-2021)

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138600> - direct link

Comment:

Part 7.1 (Basis of the outlook) states that the agenda of the government (priorities) were the basis for the compilation of the outlook, but no detail about the links between individual priorities and the outlook is provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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.

Comments: Same as with the main budget year there is also Government proclamation in the beginning of the Documentation for the multi-year period plan stating which activities according to the government preferences are reflected/budgeted within the medium term framework.

Researcher Response

On page 31 there is stated that the multiannual budget framework reflects the government's agenda (Programové prohlášení), in the commentary there are in a few cases explained links between the figures and the policy, e.g. on page 34 the impact of introduction of further phases of the payment registration (elektronická evidence tržeb) on VAT collection. I agree with the government reviewer that some information is present, i.e. answer C.

IBP Comment

Per the researcher's "Response to Review," the response has been changed from "d" to "c".

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

**GUIDELINES:**

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

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

*Nonfinancial data can include information on:*

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

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

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

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

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

Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138474> - direct link

Comment:

Tables 10 - 17 provide number of employees (počet míst) in different types of public organizations

In case of the health care module, the document Zdravotně pojistné plány zdravotních pojišťoven na rok 2018 (<http://www.psp.cz/sqw/text/orig2.sqw?idd=134707> - direct link) shows number of employees, number of insured and number of doctors.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Same as with the main budget year there is also Government proclamation in the beginning of the Documentation for the multi-year period plan stating which activities according to the government preferences are reflected/budgeted within the medium term framework.

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

**GUIDELINES:**

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

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

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

such information is not provided

the same applies for the health care budget module

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Therefore all the ministries and agencies are using non-financial data to comply with their budgets and policies, mapping the progress and so on. These are just not present within the overall EBP but are for sure available at the ministries level.

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

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies if performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

Answer:

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

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:  
no targets are assigned

the same applies for the health care budget module

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: There for sure are targets set and assigned at the ministerial level, with their competencies and their responsibilities, MoF has usually no power over their performance but that doesn't mean that the ministries and agencies do not use performance data, or non-financial goals to track the progress of their policies, which they have to report to the Government e.g. digitalisation of the public sector, easy tax system for citizens and so on.

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

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.*

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

There is information on various welfare programs (4.4. Výdaje na sociální transfery a státní politiku zaměstnanosti).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: There for sure are targets set and assigned at the ministerial level, with their competencies and their responsibilities, MoF has usually no power over their performance but that doesn't mean that the ministries and agencies do not use performance data, or non-financial goals to track the progress of their policies, which they have to report to the Government e.g. digitalisation of the public sector, easy tax system for citizens and so on.

on.

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

**GUIDELINES:**

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

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

**Answer:**

a. Yes, a detailed timetable is released to the public.

**Source:**

Zákon o rozpočtových pravidlech č. 128/2000 (Law on budget rules) <https://www.zakonyprolidi.cz/cs/2000-218>

**Comment:**

A detailed timetable is given by the relevant legislature - §8b

**Peer Reviewer**

Opinion: Agree

Comments: A detailed timetable is stated by the relevant piece of legislation (128/2000 Law on budget rules, section §8b)

**Government Reviewer**

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

**GUIDELINES:**

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

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

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

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

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

[https://www.mfcr.cz/assets/cs/media/Rozpocetova-strategie\\_2018\\_Rozpocetova-strategie-CR-duben-2018.pdf](https://www.mfcr.cz/assets/cs/media/Rozpocetova-strategie_2018_Rozpocetova-strategie-CR-duben-2018.pdf) - Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

Comment:

PBS does not present the required core information, however it indicates on p. 4 that it is based on Macroeconomic prediction and in the references section is provided link to that document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Macroeconomic prediction is produced quarterly during the year, therefore the pre-budget statement has to evolve from March's macroeconomic prediction year by year, the document refers to that macroeconomic prediction.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

**GUIDELINES:**

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.*

Answer:

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

Source:

[https://www.mfcr.cz/assets/cs/media/Rozpocetova-strategie\\_2018\\_Rozpocetova-strategie-CR-duben-2018.pdf](https://www.mfcr.cz/assets/cs/media/Rozpocetova-strategie_2018_Rozpocetova-strategie-CR-duben-2018.pdf) Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

Comment:

The document is rather technical, however in case of health care (p. 7) the link of expenditure to priorities is mentioned and in case of research and development (p. 9) there is mentioned link to a policy document. Národní politika výzkumu, vývoje a inovací ČR na léta 2016–2020.

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.)

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

**Answer:**

d. No, information related to the government's revenue policies and priorities is not presented.

**Source:**

[https://www.mfcr.cz/assets/cs/media/Rozpocetova-strategie\\_2018\\_Rozpocetova-strategie-CR-duben-2018.pdf](https://www.mfcr.cz/assets/cs/media/Rozpocetova-strategie_2018_Rozpocetova-strategie-CR-duben-2018.pdf) Rozpočtová strategie sektorů veřejných institucí České republiky na roky 2019 až 2021

**Comment:**

Only revenue estimates are present, without discussion of government revenue policies

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?

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

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

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

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

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

Answer:

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

Source:

[https://www.mfcr.cz/assets/cs/media/Rozpocetova-strategie\\_2018\\_Rozpocetova-strategie-CR-duben-2018.pdf](https://www.mfcr.cz/assets/cs/media/Rozpocetova-strategie_2018_Rozpocetova-strategie-CR-duben-2018.pdf) Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

Comment:

there is no information on public debt

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The State Debt Department within the MoF publishes quarterly reports about debt management. <https://www.mfcr.cz/cs/verejny-sektor/rizeni-statniho-dluhu/publikace-a-prezentace/dluhove-portfolio-ctvrtletni-informace>

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

*GUIDELINES:*

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

[https://www.mfcr.cz/assets/cs/media/Rozpocetova-strategie\\_2018\\_Rozpocetova-strategie-CR-duben-2018.pdf](https://www.mfcr.cz/assets/cs/media/Rozpocetova-strategie_2018_Rozpocetova-strategie-CR-duben-2018.pdf) Rozpočtová strategie sektoru veřejných institucí České republiky na roky 2019 až 2021

Comment:

data for 2019 to 2021 is present  
table 1.1 - total public sector expenditure  
table 1.4 - state budget expenditure

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)?

**GUIDELINES:**

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

**Answer:**

c. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

**Source:**

<http://www.psp.cz/sqw/sbirka.sqw?O=8&T=287>

<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=z&id=63568>

**Comment:**

The EB presents administrative classification in Příloha 3 and program classification in Příloha 4.

**Peer Reviewer**

Opinion: Agree

Comments: Příloha = Annex

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Comments: The Enacted Budget present expenditures as well as revenues by economic classification (salaries, goods and services, transfers and interest payments) and functional classification (sectors, purposes) as well as administrative classification (by ministries)

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

**Answer:**

Administrative classification

**Source:**

<http://www.psp.cz/sqw/sbirka.sqw?O=8&T=287>

<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=z&id=63568>

**Comment:**

only administrative (and program) classifications are present

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification

Comments: All classifications are present within the budgetary documentation.

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

**GUIDELINES:**

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

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

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

**Answer:**

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

**Source:**

<http://www.psp.cz/sqw/sbirka.sqw?O=8&T=287>

<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=z&id=63568>

**Comment:**

Příloha 4 shows all programs for all budget chapters.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: All classifications are present within the budgetary documentation.

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

**GUIDELINES:**

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

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

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

<http://www.psp.cz/sqw/sbirka.sqw?O=8&T=287>

<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=z&id=63568>

**Comment:**

Příloha 2 shows major revenue categories and budget chapters.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

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

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

**Answer:**

c. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

**Source:**

<http://www.psp.cz/sqw/sbirka.sqw?O=8&T=287>

<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=z&id=63568>

**Comment:**

Příloha 2 shows all the revenues according to main revenue sources, but they are not disaggregated.

**Peer Reviewer**

Opinion: Agree

Comments: I agree with the argument; Answer c) is closest to the spirit of the question posed.

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

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

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

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

<http://www.psp.cz/sqw/sbirka.sqw?O=8&T=287>

<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=z&id=63568>

**Comment:**

new borrowing is indicated in Příloha 1 - zvýšení stavu státních dluhopisů a zvýšení stavu přijatých dlouhodobých úvěrů

interest payments are shown in Příloha 4 - chapter 396 Státní dluh - Obsluha státního dluhu

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

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

Comments: there is present also the information on interest payments of the debt (3 year bonds, 5 year bond, 10+ year bonds)

IBP Comment

As the researcher already cites interest payments in support of a "b" response, the current response will be maintained.

64. What information is provided in the Citizens Budget?

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

*GUIDELINES:*

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

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

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

Answer:

d. The Citizens Budget is not published.

Source:

<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

Comment:

all information available but for 2018 the citizen budget with 118 pages .has rather form of a policy paper  
Document published in May that is considered as too late.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: The Citizens Budget provides information beyond the core elements and the 2019 Citizens Budget has been published within a reasonable time - until the end of March 2019, so no longer than three months after the Approved/Enacted State Budget.

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

*GUIDELINES:*

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper*

versions and an Internet posting of a document might not be sufficient.

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

Answer:

d. A Citizens Budget is not published.

Source:

[https://www.irozhlaz.cz/ekonomika/ministerstvo-financi-z-rozpocet-je-letos-placeno-453-tisic-zamestnancu-nejvice\\_1805271229\\_kro](https://www.irozhlaz.cz/ekonomika/ministerstvo-financi-z-rozpocet-je-letos-placeno-453-tisic-zamestnancu-nejvice_1805271229_kro)  
<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

Comment:

Printed version and online. Also some information about the publication were broadcasted.

However, CB 2018 published too late according to the guidelines.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Comments: 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. Print and paper. The 2019 Citizens Budget fully complies with the dates.

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

**GUIDELINES:**

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

Comment:

No, there are no mechanisms, the Citizens budget looks rather as a PR document of the MoF.

CB 2018 published too late according to the guidelines.

Peer Reviewer

Opinion: Agree

Comments: - "the Citizens budget looks rather as a PR document of the MoF". I agree that the presentation of correlation as causality (with the wished-for interpretation by the MoF) can be given such a label, "a PR document").

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

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

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

Answer:

d. No citizens version of budget documents is published.

Source:

<https://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2018-31944>

Comment:

There is only one Citizens Budget per year.

CB 2018 published too late according to the guidelines.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Although MoF tries to publish as much information as possible on our website in a digestible way for citizens.

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

**GUIDELINES:**

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/pokladni-plneni-sr-33898>

Comment:  
Tab. 3 presents expenditure by economic classification.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment  
The final IYR released before 31 December 2018 (for Jan-Nov 2018) can be found at: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:  
Economic classification

Source:  
<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/pokladni-plneni-sr-33898>

Comment:  
economic classification in table 3

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment  
The final IYR released before 31 December 2018 (for Jan-Nov 2018) can be found at: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

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

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

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

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

Answer:  
d. No, the In-Year Reports do not present actual expenditures by program.

Source:  
<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/pokladni-plneni-sr-33898>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment

The final IYR released before 31 December 2018 (for Jan-Nov 2018) can be found at: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

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

*GUIDELINES:*

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/pokladni-plneni-sr-33898>

Comment:

data is compared to the enacted level and to the previous year actual level

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment

The final IYR released before 31 December 2018 (for Jan-Nov 2018) can be found at: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

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

*GUIDELINES:*

*Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/pokladni-plneni-sr-33898>

Comment:  
Tables 1 and 2

Peer Reviewer

Opinion: Agree

Comments: A link to an in-year report (e.g. November 2018) may be preferable: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well-received. The final IYR released before 31 December 2018 (for Jan-Nov 2018) can be found at: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

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

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/pokladni-plneni-sr-33898>

Comment:

Tables 1 and 2

Peer Reviewer

Opinion: Agree

Comments: A link to an in-year report (e.g. November 2018) may be preferable: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well-received. The final IYR released before 31 December 2018 (for Jan-Nov 2018) can be found at: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

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

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/pokladni-plneni-sr-33898>

Comment:

Tables 1 and 2

Peer Reviewer

Opinion: Agree

Comments: A link to an in-year report (e.g. November 2018) may be preferable: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well-received. The final IYR released before 31 December 2018 (for Jan-Nov 2018) can be found at: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

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

*GUIDELINES:*

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

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

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

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

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

Answer:

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

Source:

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/pokladni-plneni-sr-33898>

Comment:

Only interest payments are shown - table 3 Úroky a ost.finanční výdaje kap. Státní dluh

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The final IYR released before 31 December 2018 (for Jan-Nov 2018) can be found at: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

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

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

**GUIDELINES:**

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

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

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

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

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

Answer:

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

Source:

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2019/pokladni-plneni-sr-33898>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Although these information are presented quarterly in a publication published on MoF website by the State Debt Department as well as in the In-Year Report for Debt Management published by the State Debt Department.

IBP Comment

The final IYR released before 31 December 2018 (for Jan-Nov 2018) can be found at: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2018/pokladni-plneni-sr-33626>

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

**GUIDELINES:**

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

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

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

Only a summary of macroeconomic inputs within the first half of the year,.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: Macroeconomic predictions are quarterly published by the MoF on our website. <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990> here can be accessed document where there has been discussed in the beginning macroeconomic course/changes during the first 6 months of the year as well as an updated macroeconomic table.

IBP Comment

The government reviewer's comment is well received. As estimates for the macroeconomic indicators in Q15 are not updated for the entire budget year underway (Table 2 on pg. 4 contains the same estimates from the 2018 EB), the current response of "d" is maintained.

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

**GUIDELINES:**

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

c. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

start p. 61. If necessary expenditure estimates are updated but mainly the analysis focus on the comparison between 2017 and 2018.

Specifically, see Table 52 on pg. 64

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Comments: The document in its texts describes changes in budgets, what caused them why the estimates for the particular expenditures are not met and so on (for example page 11 of the document, and many others). <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

IBP Comment

The government reviewer's comment is well-received. However, page 11 of the cited document mainly compares figures from the same periods in FY 2017 and 2018, rather than between original and updated FY 2018 estimates. The existing response of "c" is therefore maintained.

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

**GUIDELINES:**

*Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

direct link: [https://www.mfcr.cz/assets/cs/media/Pokladni-plneni\\_2018-Q2\\_Zprava-o-plneni-statniho-rozpocetu-Ceske-republiky-za-1-poleleti-2018\\_v02.pdf](https://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2018-Q2_Zprava-o-plneni-statniho-rozpocetu-Ceske-republiky-za-1-poleleti-2018_v02.pdf)

Comment:

p. 64 for economic classification, p 81 and following for administrative and functional classification is represented only by detailed mandatory expenditure.

A summary table by administrative classification is in the annexes - see for example Table 3 on pg. 176 of the pdf

Peer Reviewer

Opinion: Agree

Comments: Functional classification is only sketched, thus I agree with the Researcher.

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

p. 64 for economic classification, p 81 and following for administrative and functional classification is represented only by detailed mandatory expenditure.

A summary table by administrative classification is in the annexes - see for example Table 3 on pg. 176 of the pdf

Peer Reviewer

Opinion: Agree

Comments: Functional classification is only sketched, thus I agree with the Researcher.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

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

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

Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

p. 111 and following - only for EU co-financed programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

Answer:

c. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

Please see column "rozpočet po změnách" in Table 9 on page 14. Tables and text do not contain any explanations of differences. A very brief estimates can also be found on the page 117.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Comments: A brief explanation of updated estimates can be found on the page 117 of <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>. Thus I strongly prefer the option (b).

Government Reviewer

Opinion: Agree

Researcher Response

We have cited all source and have cited nearly the same. The explanation is really very brief and somehow "quick", we would propose to keep "c".

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

*GUIDELINES:*

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

See Table 9 on pg. 14

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

*GUIDELINES:*

*Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that*

account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

p, 14 for the table and following pages contain the detailed description.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

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

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

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

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

Answer:

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Comment:

p. 145 and following for very detailed description of the situation but it does not include any estimated. Only budget and budget amended.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Comments: 147-162 pages are about the State Debt, presenting the actuals and the prediction until the end of the year in quite a detail.

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

Researcher Response

We can not see very detailed predictions but there are some estimates so the compromise would be the upgrade to "c".

IBP Comment

Updated estimates of interest payments on debt for FY 2018 are presented in Table 108 on page 154. Per the researcher's "Response to Review," the response has been changed from "d" to "c".

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**GUIDELINES:**

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

Answer:

b. 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.

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=135033>

Comment:

Table 56 on p. 71 (p. 108 of the pdf), some discussion is presented above or below.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 147-162 pages are about the State Debt, presenting the actuals and the prediction until the end of the year in quite a detail.

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/vlada-zprava-plneni-sr-1-pol2018-32990>

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=135033>

Comment:

See the only one Excel file (t0164f0.xls) with number of sheets included all three classifications.

Tab2 BilanceSR-druh - economic

Tab3 VýdajeSR-odv - functional

TAB8 Výdajekapitol - administrative

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=135033>

Comment:

See Excel file "t0164fo"

Tab2 BilanceSR-druh - economic

Tab3 VýdajeSR-odv - functional

TAB8 Výdajekapitol - administrative

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

*GUIDELINES:*

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

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

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End*

Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

c. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=135033>

Comment:

see file "g0164g0" the text contains details on programs.

Peer Reviewer

Opinion: Agree

Comments: typo: see file "t0164g0" the text contains details on programs. Honestly, I am not able either to confirm or to rule out the correctness of the answer. To be able to do so, I would need to see the logic / rationale/argument behind the Researcher's answer. Since the cited document is extensive (257 pages long) and gives reasonably detailed information on every ministry/department , it can be asserted that the answer (b) would also qualify as a correct one.

Government Reviewer

Opinion: Agree

Researcher Response

The answer can be upgraded to "b". In tables of each administrative unit there are only salaries as detailed expenditure and it sometimes does not exceed 2/3 of the total. But in text some additional info can be found.

IBP Comment

The document cited by the researcher primarily presents tables with expenditures by economic classification below each administrative unit. However, as the researcher mentions, there is also information listed on programs in the narrative discussion associated with each ministry/body. The existing response of "c" is maintained.

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

*GUIDELINES:*

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=135033>

Comment:

See the Excel file (tab "Tab2 BilanceSR-druh") and the file "t0164b0", discussion is more detailed than in case of expenditure.

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)?

*GUIDELINES:*

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=135033>

Comment:

See file "t0164b0" there are two separated chapters about tax and non-tax revenues.

Please see Table 10 on page 13.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=135033>

Comment:

File t0164b0: see Table 10 on p. 13 and p. 14-66 for each tax revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the

fiscal year and the actual outcome for that year?

**GUIDELINES:**

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

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

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

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

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

**Source:**

<http://www.psp.cz/sqw/text/text2.sqw?idd=135033>

**Comment:**

See the file t0164d0 where is a very detailed description of state debt burden, some estimates could be found for interest payments, weight of the external debt, maturity (p. 1,15).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

**Answer:**

The interest payments on outstanding debt for the budget year  
Maturity profile of the debt  
Whether the debt is domestic or external  
The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year

**Source:**

<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

**Comment:**

See file "t016d0", p. 10 for interest payments and other expenditure related to the state debt, p. 15 for limits and goals

Peer Reviewer

Opinion: Disagree

Suggested Answer: Add the following to the list The amount of net new borrowing required during the budget year - YES (see the text at the bottom of page 1 - state debt increased by 11.3bn CZK in 2017, while the internal debt increased by 27.3bn CZK and value of external debt decreased by 16.0bn CZK) : "Státní dluh se v roce 2017 zvýšil z 1 613,4 mld. Kč na 1 624,7 mld. Kč, tj. o 11,3 mld. Kč, resp. 0,7 %, přičemž vnitřní státní dluh vzrostl o 27,3 mld. Kč a korunová hodnota vnějšího státního dluhu se snížila o 16,0 mld. Kč"). The central government's total debt burden at the end of the budget year - YES (see graph 1 on page 1 and table 1 on page 2) i.e.the list is as follows: The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year Maturity profile of the debt Whether the debt is domestic or external

Comments: typo: See file "t0164d0", p. 10 for interest payments and other expenditure related to the state debt, p. 15 for limits and goals

Government Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year Maturity profile of the debt Whether the debt is domestic or external

Comments: all these information regarding the debt are available at <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2017/statni-zaverecny-ucet-za-rok-2017-35116>

Researcher Response

We agree that all options can be matched, we tried to find data in tables that are probably more visible but yes there is the information required in the text.

IBP Comment

The peer reviewer's comment is well noted. The options "The amount of net new borrowing required during the budget year" and "The central government's total debt burden at the end of the budget year" have been selected in addition to those originally selected.

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

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

b. 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.

Source:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

Comment:

See file "t0164a0", p. 20 for a short overview.

Interest rates are mentioned on pp. 18-19, while nominal GDP is listed in Table 2 on pg. 4

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: all these information regarding the debt are available at <https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2017/statni-zaverecny-ucet-za-rok-2017-35116>

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level  
Inflation rate  
Real GDP growth  
Interest rates

Source:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

Comment:

file "t0164a0", p. 20.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Note: interest rates are described on page 19, not in the summary table on p. 20

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

c. 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.

Source:

Návrh státního závěrečného účtu ČR za rok 2017

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0>

<http://www.psp.cz/sqw/text/text2.sqw?idd=135033> - direct link

Comment:

see file "0164b0", p. 131 for number of state employees.

In case of the health care budget module there is no comparison between the plan and the actual outcome

Výroční zprávy a účetní závěrky zdr. pojišťoven za rok 2017

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=314&CT1=0>

Peer Reviewer

Opinion: Agree

Comments: Typo: see file "t0164b0", p. 131 for number of state employees.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**Source:**

**Comment:**

No estimates on results.

In case of the health care budget module there is no comparison between the plan and the actual outcome

Výroční zpráva a účetní závěrky zdr. pojišťoven za rok 2017  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=314&CT1=0>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

**Source:**

<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

**Comment:**

See file "0164b0", p. 147 for social benefits or "0164g0" p. 50 for Ministry of Social Affairs budget. But no special category of such policies exists.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

**Answer:**

a. 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.

**Source:**

<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

**Comment:**

see file "0164e0" for each of the extra-budgetary funds.

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?

**GUIDELINES:**

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)*

*To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.*

**Answer:**

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

**Source:**

<https://www.mfcr.cz/cs/verejny-sektor/ucetnictvi-a-ucetnictvi-statu/ucetni-reforma-verejnych-financi-ucetnic/ucetni-vykaznictvi-statu/ucetni-vykazy-za-ceskou-republiku>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:*

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈*

*Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.*

*To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.*

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

<https://www.nku.cz/cz/o-nas/postaveni-a-pusobnost/>

<https://www.nku.cz/assets/kon-zavery/K18002.pdf>

<https://www.nku.cz/assets/kon-zavery/K17034.pdf>

<https://www.nku.cz/cz/pro-media/tiskove-zpravy/dan-z-prijmu-pravnickych-osob-pres-vysokou-administrativni-zatez-poplatniku-zavedla-financni-sprava-prilohu-k-danovemu-priznani-bez-analyzy-vyuzitelu-id10267/>

Comment:

Compliance and financial, more obvious audits, are conducted in every control piece. The second link is an example of a financial audit of the Defence Ministry and the third link is a compliance audit of the state liabilities. The last source is a press release on a performance audit.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

c. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

Source:

AR (<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpocetnu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-zarok-2017-id9846/>)

Comment:

SAI shall assess on End-Year Budget and as such it should audit all expenditures. However, we consider the mandate more as the power to maintain specific audits. These are very selective and cover only a quite small part of expenditures (<https://www.nku.cz/assets/publikace-a-dokumenty/vyrocnizprava/vyrocnizprava-nku-2017.pdf>). Using the average value we have opt for "b".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

Comments: I agree with the second part of the point "... specific audits. These are very selective and cover only a quite small part of expenditures (<https://www.nku.cz/assets/publikace-a-dokumenty/vyrocnizprava/vyrocnizprava-nku-2017.pdf>). Since just a small sample is being audited, I strongly prefer to choose the option (c), "less than two thirds".

Government Reviewer

Opinion: Agree

Researcher Response

Our estimates flow between "b" and "c" and probably "c" is the better option. We agree with the downgrade to "c".

IBP Comment

Per the researcher's "Response to Review," the response has been changed from "b" to "c".

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

*GUIDELINES:*

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

Answer:

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

As an example, see an audit pertaining to the State Transport Infrastructure Fund:

<https://www.nku.cz/scripts/detail.php?id=9349>

<https://www.nku.cz/scripts/rka/detail.asp?cisloakce=17/33&rok=0&sestava=0>

Comment:

Act 166/1993 Coll on the Supreme Audit Office does not contain any restriction for legal entities (extra-budgetary funds are legal entities).

As extra-budgetary funds are part of End-year budget they all shall be audited. Extra-budgetary funds can be a subject of the selective audit - in source there is a press release on State Transport Fund economy.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Comments: I agree with the second part of the point "... specific audits. These are very selective and cover only a quite small part of expenditures (<https://www.nku.cz/assets/publikace-a-dokumenty/vyrocn-zprava/vyrocn-zprava-nku-2017.pdf>)." Since just a small sample is being audited, I strongly prefer to choose the option (c), "less than two thirds".

Government Reviewer

Opinion: Agree

Researcher Response

As in the logic of the question 98 we agree with the downgrade even to "c". SAI has mandate to control them all (that is why we opted initially for "a") but it maintains usually only specific audits where "c" would be better.

IBP Comment

Per the researcher's "Response to Review," the response has been changed from "a" to "c".

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

*GUIDELINES:*

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2017-id9846>

Comment:

Yes, audit report includes an executive summary - see page 6.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

<https://www.mfcr.cz/cs/aktualne/v-mediich/2018/reakce-ministerstva-financi-na-tz-nku-k-32669>

Comment:

Ministries and other audited bodies usually publish only a press release how they do not agree with SAI findings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Comment:

No such report exists.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

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

Source:

<https://unrr.cz/>

<https://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=z&id=61614>

Comment:

Based on the Act 23/2017 Coll. there is a new body - the National Budgetary Council that shall examine the forecasts done by MoF and also maintains its own analysis.

Peer Reviewer

Opinion: Agree

Comments: The real ("moral") authority of the National Budgetary Council will be seen over the course of time.

Government Reviewer

Opinion: Agree

IBP Comment

Please see the "ČÁST ČTVRTÁ - RADA" section of Act 23/2017 Coll. for more details. In addition, per follow-up communication with the peer reviewer, they have added the following context for their comment: "My claim is "a benefit-of-doubt expression". To be more explicit, I would write that "As of 31 December 2018, the position of the Czech National fiscal authority was rather weak." To support my conjecture with evidence (as of 31 December 2018): I quote /machine-translation/ the website of Czech television (public broadcasting authority) "The setup of the state budget deficit for the coming years is not rational. There should be a downward trend that should reflect that the deficit is not the standard outcome a budgeting," said Jan Pavel, a board member. Finance Minister Alena Schillerová (for ANO) defends the draft budget. "I know that the Council holds this view. I'm trying to explain that the budget is the maximum possible. We were forced to balance the demands of the government and the individual ministries," she said. Why is it the case? Is this a unique trait of Czech politicians? Not really. Democratically-elected politicians prefer not to have their hands tied by an independent authority - for a theoretical paper on the pro-deficit bias of democratically-elected politicians, see e.g. the classical paper by Kydland and Prescott: Kydland, Finn E & Prescott, Edward C, 1977. "Rules Rather Than Discretion: The Inconsistency of Optimal Plans," Journal of Political Economy, University of Chicago Press, vol. 85(3), pages 473-491, June. Empirically, this tendency has been seen since the onset of euro in 1999, the Stability and Growth Pact rules have been violated repeatedly without the sinners being punished. Thus, the National fiscal authority in the Czech Republic exists, it brings the topic of long-term sustainability into the public discourse, but its impact rather indirect. Its true magnitude is to be seen over time."

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

**Answer:**

c, 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.

**Source:**

<https://unrr.cz/plan-cinnosti/>

**Comment:**

Concerning fiscal or macroeconomic forecasts, the Council shall evaluate these prepared by MoF.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

**Answer:**

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

**Source:**

<https://unrr.cz/plan-cinnosti/>

<https://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=z&id=61614>

**Comment:**

The Council is quite a new body but based on the Act its examines only broadly defined governmental politics.(Act 23/2017 § 21 art 2 d)

Peer Reviewer

Opinion: Agree

Comments: correction: The Council is quite a new body but based on the Act its examines only broadly defined governmental policies.(Act 23/2017 § 21 art 2 td)

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=153120> (7th November)

<http://www.psp.cz/sqw/text/text2.sqw?idd=145836> (9th May)

<http://www.psp.cz/sqw/text/text2.sqw?idd=144622> (14th March)

<https://unrr.cz/tiskove-zpravy/> - press releases

Comment:

The three members of the National Budget Council testify regularly at the Budget Committee meeting when they present their reports and the council's budget. As the National Budget Council was established only recently we expect more frequent discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=288&ct1=0>

Comment:

Fiscal outlook for 2020 and 2021.

All members have a right to debate the fiscal outlook and sometimes even members of the Budgetary committee table their own propositions in plenary sessions if not accepted by the committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Comment:

The legislature has to receive the proposal at least three months before the start of the budget year - legally binding - 27.09.2018 for 2019 budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Comment:

For 2019 the Act on State Budget was approved on 19 December 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

<https://www.zakonyprolidi.cz/cs/1995-90#cast13>  
§102, §105, §106

Comment:

In the first reading the legislature approves total revenue, expenditure, budget balance and intergovernmental transfers. It is allowed to either approve the executives proposal or return it back to the executive. It is not allowed to amend these major parameters of the state budget.

During the second and third readings there can be proposed and approved amendments, which cannot change the previously approved major parameters. This poses a significant limitation to the authority to amend the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

To ensure consistency among survey countries, the response is revised from "c" to "b," as the legislature is granted latitude within the approved major parameters to make changes within these limits.

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

<http://www.psp.cz/sqw/historie.sqw?o=8&T=287>

Comment:

See the list of amendments below the timetable of budget discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the*

legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

b. 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.

Source:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=1>

<http://www.psp.cz/sqw/text/text2.sqw?idd=152017>

Comment:

Budget committee issued a statement on 11th October 2018.

Peer Reviewer

Opinion: Agree

Comments: \* First reading of the State Budget Law By law, a Parliamentary Committee has at least 5 days to examine a State Budget Proposal whereas the length of the period is decided (case by case) by the Parliament. ( Act no. 90/1995 Sb. Zákon o jednacím řádu Poslanecké sněmovny, para. 103, available online at <http://www.psp.cz/docs/laws/1995/90.html>).

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**GUIDELINES:**

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. 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.

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=153017>

Comment:

Sector committees regularly discuss the budget proposal, e. g. the Health committee on the 7th November 2018.

See <http://www.psp.cz/sqw/historie.sqw?o=8&T=287> for the debate and reporting timeline for the 2019 budget

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: \* First reading of the State Budget Law By law, a Parliamentary Committee has at least 5 days to examine a State Budget Proposal whereas the length of the period is decided (case by case) by the Parliament. ( Act no. 90/1995 Sb. Zákon o jednacím řádu Poslanecké sněmovny, para. 103, available online at <http://www.psp.cz/docs/laws/1995/90.html>). Thus, in general, answer (b) seems to be more fitting.

Government Reviewer

Opinion: Agree

Researcher Response

Our response "a" reflects the reality. In each year committees have really at least one month to debate the budget proposal. We can hardly imagine the legal limits of 5 days can be accepted in fact. As such we keep "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?

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

<https://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2018/ctvrtletni-informace-o-pokladnim-plneni-31886>

<http://www.psp.cz/sqw/historie.sqw?o=8&t=305>

<http://www.psp.cz/sqw/text/text2.sqw?idd=153115>

Comment:

Budgetary Committee discussed reports on I.Q, mid-year and I.-III.Q. 2018.

The Budgetary Committee publishes only minutes and resolutions, usually they invite somebody from MoF to discuss the implementation.

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

**Source:**

<https://www.zakonyprolidi.cz/cs/2000-218#cast1>

Article 24: "(3) The Committee on Budgets of the Chamber of Deputies may authorize the transfer between binding indicators or the change of one indicator of the state budget within a chapter above 10% of each indicator."

**Comment:**

Budgetary Rules, No, 218/2000 art. 24 para 3 stipulates when an approval from the Budgetary committee is necessary.

An example of the Budget committee's approval can be found at: <http://www.psp.cz/sqw/text/text2.sqw?idd=151563>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

<https://www.zakonyprolidi.cz/cs/2000-218#cast1>

Comment:

Budgetary Rules - Art 30 para 6 - the House of Representatives decides how an extra revenue (more specifically better budget outcome) shall be used - spent, saved for next year, used for debt consolidation.

Budgetary Rules - Art 24 para 3 the Budget Committee approves modifications exceeding 10 % of a selected indicator, it means also when extra revenues occur.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Additional information: We have gone through all resolutions of the Budgetary Committee since 2017 <http://www.psp.cz/sqw/hp.sqw?k=3405&ido=1305&kk=5&td=1&n=12>. There are several resolutions concerning changes in different chapters, usually an increase of expenditure, where the Reserve chapter is as a counterpart.

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

<https://www.zakonyprolidi.cz/cs/2000-218#cast1>

Comment:

As in Q115: Budgetary Rules - Art 24 para 3 the Budget Committee approves modifications exceeding 10 % of a selected indicator, it means also

when a shortfall of revenue occurs.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

**Answer:**

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

**Source:**

<http://www.psp.cz/sqw/historie.sqw?o=8&T=164>

**Comment:**

Audit Report is a part of End-year report and for 2017 SAI published it in August 2018. As the End-year report has not been in February 2019 still discussed by the Parliament the option "c" was chosen.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

**GUIDELINES:**

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process*

does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Constitution - <https://www.nku.cz/cz/publikace-a-dokumenty/zakladni-dokumenty/ustava-id7619/>

<https://www.nku.cz/assets/nezarazene/zakon-166-1993-web.pdf>

<https://www.nku.cz/assets/about-us/status-and-powers/zakon-166-1993-web-en.pdf> - English version

Comment:

Article 97, Paragraph 2 of the Constitution: Head of SAI is appointed by the President of the Republic following a proposal made by the House of Representatives.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

*GUIDELINES:*

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

<https://www.nku.cz/assets/nezarazene/zakon-166-1993-web.pdf>

Comment:

Art 10 para 8 - there are strictly defined possibilities of the removal from the office. Only House of Representative can propose it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

**GUIDELINES:**

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

**Answer:**

a. 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.

**Source:**

<https://www.zakonyprolidi.cz/cs/2000-218?text=kontroln%C3%AD>

**Comment:**

Budgetary Rules - Art 8 para 4, the budget is independently voted by the Budget Committee of House of Representatives.

The funding level is also broadly consistent with the resources needed by the SAI; e.g. the construction of a new headquarters building currently taking place: <https://www.nku.cz/cz/pro-media/sidlo-nku/>

**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?

**GUIDELINES:**

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

<https://www.nku.cz/assets/nezarazene/zakon-166-1993-web.pdf>  
<https://www.nku.cz/scripts/rka/plan-kontrol.asp>

**Comment:**

Art. 17 of Law 166/1993 Col - Control plan is under discretion of SAI but it must take into account recommendations of the Parliament or

Government.

Only an evaluation of the End-year Report is obligatory - see Art. 5 of Law No. 166/1993.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

<https://www.nku.cz/cz/o-nas/organizacni-struktura/odbor-ia/>

"The Internal Audit Department is an independent department that performs internal control at the Supreme Audit Office. It presents the results of its activities to the SAO President. Internal control serves to evaluate the internal control system and provides information for effective management of processes and activities within the office. The department also performs consulting and methodological activities within its competence. It is based on international standards for internal audits."

Comment:

Internal Audit Unit reviews regularly audit processes.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:

a. Frequently (i.e., five times or more).

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=150143>

<http://www.psp.cz/sqw/text/text2.sqw?idd=151810>

<http://www.psp.cz/sqw/text/text2.sqw?idd=151563>

In addition, see the meetings on:

1 February 2018

15 March 2018

10 May 2018

<http://www.psp.cz/sqw/hp.sqw?k=3605&kk=3>

Comment:

Each control is presented to the Control Committee with the participation of the president or vice-president.

At the same time the president of SAI testified in the Budget Committee while discussing the YER.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

*GUIDELINES:*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

<https://www.mfcr.cz/cs/verejny-sektor/makroekonomika/makroekonomicka-predikce/2018/46-kolokvium-setreni-prognoz-makroekono-33602>

<https://www.vlada.cz/cz/media-centrum/ocekavane-udalosti/14-zari-2018-zasedani-rady-hospodarske-a-socialni-dohody-cr--tk-v-15-00-hod--168394/>

Comment:

MoF holds regular consultations (quarterly) on macroeconomic data used in fiscal outlooks and budgets.

Government presents the budget proposal to the "tripartity" - committee of the government, trade unions and employers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Please see <https://www.vlada.cz/cz/media-centrum/aktualne/tripartita-projednala-programove-prohlaseni-vlady-a-navrh-rozpocetna-rok-2019-167436/> for additional details. The Council of Economic and Social Agreement ("Tripartite") met on 9 July & 14 September 2018 to discuss the 2019 draft budget.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The mechanism described in the question 125 includes institutions like banks, universities.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

<https://www.mfcr.cz/cs/verejny-sektor/makroekonomika/makroekonomicka-predikce/2018/46-kolokvium-setreni-prognoz-makroekono-33602>

<https://www.vlada.cz/cz/media-centrum/ocekavane-udalosti/14-zari-2018-zasedani-rady-hospodarske-a-socialni-dohody-cr-tk-v-15-00-hod-168394/>

**Comment:**

Macroeconomic data and revenue.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: 1. Macroeconomic issues 2. Revenue forecasts, policies, and administration 3. Social spending policies 4. Deficit and debt levels 5. Public investment projects At Tripartita (meeting of government, social partners, companies) are being discussed all of the above topics.

**Researcher Response**

In source we have added a short press release about the Budget proposal and probably Tripartita discussed at least points 1. 2. 4 because these are included in the proposal. As such, we agree with upgrade to "b".

**IBP Comment**

The government reviewer's comment is well received. As the topics for discussion at the Tripartite meeting were not explicitly laid out, to ensure consistency across survey countries response "c" is maintained.

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

*1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No such mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There is no such mechanisms although ministries and the prime minister meets informally underrepresented groups or socially vulnerable groups (elderly, disabled, ill, and so on). And in accordance to these meetings some budgetary policy matters take place afterwards.

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:  
N/A

Comment:  
Per Q128, there is no mechanism for participation during budget implementation.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

Answer:  
c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:  
<https://www.tripartita.cz/zaznamy-z-jednani/>

Comment:  
Members of "Tripartity" receive usually general background documents but these are not available online.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.vlada.cz/cz/media-centrum/aktualne/tripartita-na-mimoradnem-zasedani-projednala-navrh-rozpocetu-na-rok-2019-168412/>

Comment:

There is only a press release about the discussion during "tripartita" meeting. No other mechanism exists.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the*

participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No such mechanism exists.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

<https://apps.odok.cz/veklep-detail?pid=KORNB4YGM5CM>

Comment:

Participating entities (připomínková místa) can express their opinion on budget proposal within the time framework set by the Ministry of Finance.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

#### GUIDELINES

*While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*The researcher must present evidence to support selection of a "c" response.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.vlada.cz/cz/media-centrum/aktualne/tripartita-projednala-programove-prohlaseni-vlady-a-navrh-rozpoctu-na-rok-2019-167436/>

Comment:

The Council of Economic and Social Agreement of the Czech Republic (government, employers and trade unions) discuss the budget. Not everyone "from the street" can participate.

There are also "off the record" dialogues:

Ministry of Agriculture regularly discussed the budget and subsidies with agricultural bodies.

Ministry of Industry has a feedback from unions of employers.

Ministry of Social Affairs maintains a dialog with the providers of social services etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

As the discussions conducted by the line ministries the researcher cites are "off the record" with no public source to confirm them, the response has been revised from "c" to "d" for the purposes of cross-country consistency.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

*GUIDELINES:*

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

Answer:

c. Yes, 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).

Source:  
<http://www.psp.cz/sqw/text/text2.sqw?idd=154694>

Comment:  
There is not at all an official public hearing. In the source field we put the minutes of the meeting concerning the 2019 budget where there were no extra participants.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:  
b. 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.  
Comments: The whole process of all the three readings/hearings of the budget being approved is being streamed online on the national tv and official Parliamentary websites as well as in written form available at psp.cz website. So all the citizens can turn on a tv or the website at any time from their home and see what is being approved. Also any citizen is allowed to come and to sit during the three hearings of the State Budget approval at the Parliamentary building on the balcony and observe (not testify) the hearings. Later they can express their opinion about the hearings or budget via email or letter to any ministry.

Researcher Response  
We do not agree with the government reviewer because the mechanism really does not include any active participation and as he describes in his comment there are means to observe not to participate, we are not sure how a specific email is treated. But we agree with the upgrade to "c" as committees invite specialist to discuss some points of the proposal.

IBP Comment  
Per the researcher's "Response to Review," the response has been changed from "d" to "c".

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:  
c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Source:  
<https://www.mfcr.cz/cs/verejny-sektor/makroekonomika/makroekonomicka-predikce/2018/45-kolokvium-setreni-prognoz-makroekono-31610>

Comment:  
There is a consensus report of 16 institutions, the discussed input are macroeconomic issues.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: The whole process of all the three readings/hearings of the budget being approved is being streamed online on the national tv and official Parliamentary websites as well as in written form available at psp.cz website. So all the citizens can turn on a tv or the website at any time from their home and see what is being approved. Also any citizen is allowed to come and to sit during the three hearings of the State Budget approval at the Parliamentary building on the balcony and observe (not testify) the hearings. Later they can express their opinion about the hearings or budget via email or letter to any ministry.

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

There is no such mechanism.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to*

allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

c. 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).

Source:

<http://www.psp.cz/sqw/text/text2.sqw?idd=151563>

Comment:

No public hearing on the Audit Report but the Control Committee meetings are public in general, and the public can provide input only if the committee agrees.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: Any citizen can come to the Parliamentary building to attend the official Audit Report hearing, it is also streamed online on the official Parliamentary website [psp.cz](http://www.psp.cz) as well as on the national tv. Citizens are not allowed to testify, they can observe and express later their opinions via contacting the SAI or ministries by emails or letters.

Researcher Response

We keep "c" reviewer uses the same comment and in the area of the SAI reports we are even a little bit skeptical.

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

<https://www.nku.cz/cz/kontrola/>

**Comment:**

Act 166/1993 Art 17 para 3 - the inputs for the audit program preparation can be delivered only by the parliamentarians and government. But there is an option for inputs proposed by the President of the SAI and the public can contact the President. However, there is no rule that public inputs have to be taken into consideration.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Any citizen can come to the Parliamentary building to attend the official Audit Report hearing, it is also streamed online on the official Parliamentary website psp.cz as well as on the national tv. Citizens are not allowed to testify, they can observe and express later their opinions via contacting the SAI or ministries by emails or letters.

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://www.nku.cz/cz/kontrola/>

Comment:

No such mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

*GUIDELINES:*

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

b. The requirements for an "a" response are not met.

Source:

<https://www.nku.cz/cz/kontrola/>

Comment:

Public can contribute only on SAI issue/topic requests.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S0. Are you participating in the Sector Budget Transparency Module pilot?

*Please select "Yes" to this question if you have confirmed your participation in the Sector Budget Transparency Module pilot, and S1-S20 related to sector budget transparency will become available for you to complete.*

*For all others, please select "No," and you will be directed to the last page of the Open Budget Survey questionnaire.*

Answer:

a. Yes

Source:

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: A mechanical "I agree" by the Reviewer.

Government Reviewer  
Opinion: Agree

S1. Does the Executive's Budget Proposal present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:  
e. Not applicable/other, or not participating.

Source:  
Vládní návrh zákona o státním rozpočtu České republiky na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:  
There are earmarked revenues to the health care system (specifically health insurance companies), but it is outside of the state budget. The EBP 2019 does not, in contrary to the previous years, contain a part dealing with other public budgets with exception of local government budget. There is a document dealing specifically with health insurance companies plans, which is however not part of the EBP and it shows (page 3) all the revenue of the system including the earmarked revenues (Příjmy z vlastního výběru).  
Zdravotně pojistné plány zdravotních pojišťoven na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=372&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=142533> – direct link

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment  
The researcher's comment is well-noted. As earmarked revenues to the health care system are outside of the state budget (please see also the researcher's comment on Q46), and are derived from own premium collection (příjmy z vlastního výběru) on the part of Czechia's public health insurance companies, the response is revised from "d" to "e."

S2. Does the Year-End Report (or the final In-Year Report) present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:  
e. Not applicable/other, or not participating.

Source:  
Návrh státního závěrečného účtu ČR za rok 2017  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=135029> - direct link

Comment:  
Section III, of Part F of the State final account deals with management of the health insurance companies.  
Table 26, page 42 shows the volume of all revenues including earmarked revenues (inkaso pojistného) and transfers from the state budget (ze SR na nevýdělečné pojištění). It also shows the structure of the expenditure of the health insurance companies. However, the expenditures are not clearly linked to the individual earmarked sources of revenue.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment

The researcher's comment is well-noted. As earmarked revenues to the health care system are outside of the state budget (please see also the researcher's comment on S1), and are derived from own premium collection (inkaso pojistného) on the part of the public health insurance companies, the response is revised from "b" to "e."

S3. Does the Executive's Budget Proposal present donor assistance for the sector and/or the sector's expenditure associated with this donor assistance?

Answer:

d. No, the Executive's Budget Proposal does not present total donor assistance for the sector or the total sector's expenditure associated with donor assistance.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> - direct link

Comment:

p. 12 - functional classification - total volume of state budget expenditure to the sector (Zdravotnictví)

p. 71 - transfer to the state insurance companies (platba státu ve výši 73,3 mld. Kč)

The EBP shows transfers within the Czech budget system, i.e., transfers from the state budget to the health care insurance system. There is no information on foreign donor assistance (however there is almost none donor assistance in that area)

Peer Reviewer  
Opinion: Agree

Comments: Minor remark on donor assistance: on page 179 of <http://www.psp.cz/sqw/text/orig2.sqw?idd=138426> humanitarian aid and the earmarked funds for the stabilization of Iraq are mentioned. ("Výdaje na zahraniční rozvojovou spolupráci a humanitární pomoc pro léta 2019 - 2021 vychází z rozpočtu na tuto oblast, který byl schválen usnesením vlády č. 435/2018. ... V kapitole Ministerstva zahraničních věcí jsou zajištěny prostředky na stabilizaci a rekonstrukci Iráku podle usnesení vlády č. 824/2017 (ve výši 30 mil. Kč roce 2019)")

Government Reviewer  
Opinion: Agree

S4. Does the Year-End Report (or the final In-Year Report) present expenditure by a functional classification (first-level functional) that is consistent with the first-level functional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

b. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification that is consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget. (Please add a comment for which document the functional classification is presented.)

Source:

Návrh státního závěrečného účtu ČR za rok 2017

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=135029> - direct link

EBP 2017 <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>

Comment:

The YER does not present expenditure by a functional classification in the health care insurance system.

On the other hand, information about functional classification of expenditure on healthcare from the state budget is available and it is consistent in both EBP and YER:

For the state budget:

<http://www.psp.cz/sqw/text/orig2.sqw?idd=135042> - direct link YER

<http://www.psp.cz/sqw/text/orig2.sqw?idd=116165> - direct link EBP

tab. 3 -Vydaje SR odv. is exactly the same as in the EBP T2 - výd Sr - odvětví

At the same time the information in the documents dealing with the health care insurance system is consistent as well:

For the health insurance companies:

<http://www.psp.cz/sqw/text/orig2.sqw?idd=122495> - direct link EBP

<http://www.psp.cz/sqw/text/orig2.sqw?idd=140710> – direct link YER

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S5. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by a subfunctional classification (second-level functional)?

Answer:

b. No, neither the Executive's Budget Proposal nor the Enacted Budget present the sector's expenditure by a subfunctional classification.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

The EBP does not provide information on the health care insurance system, however documents dealing specifically with that system provide second level functional classification of expenditure.

Zdravotně pojistné plány zdravotních pojišťoven na rok 2019

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=372&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=142535> – direct link

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S6. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by a subfunctional classification (second-level functional) that is consistent with the subfunctional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by a functional classification.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2017

<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>

Návrh státního závěrečného účtu ČR za rok 2017

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=135029> - direct link

Comment:

the tables provided in the documents have identical structure in case of the documents dealing with the health care insurance companies, however the information is not present in neither the EBP nor the YER.

Výroční zprávy a účetní závěrky zdr. pojišťoven za rok 2017 (YER)

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=314&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=142535> - direct link

Zdravotně pojistné plány zdravotních pojišťoven na rok 2017

<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=1092&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=122495> - direct link

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S7. Does the Year-End Report (or the final In-Year Report) present expenditure by an administrative classification that is consistent with the administrative classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

b. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification that is consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget. (Please note in the comments in which document the administrative classification is presented.)

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2017 (EBP)  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>

Návrh státního závěrečného účtu ČR za rok 2017 (YER)

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=135043> - direct link

Comment:

The 2017 EBP presents expenditures by the same administration classifications as the 2017 YER.

See Příloha 3 (pdf pg. 8) of the EBP and Annex H (pdf pg. 389) of the YER.

Peer Reviewer

Opinion: Agree

Comments: Clarification question: Is this question (S7) related to the State Budget in general to Healthcare in particular?

Government Reviewer

Opinion: Agree

S8. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by program?

Answer:

b. No, neither the Executive's Budget Proposal nor the Enacted Budget present the sector's expenditure by program.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=287&CT1=0>

Comment:

The EBP does not provide this information, it is only available in the specific documents dealing with the health care insurance system.

Zdravotně pojistné plány zdravotních pojišťoven na rok 2019

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=372&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=142535> – direct link

tabulka 4 provides a detailed classification of the expenditure somewhere on the border between functional and program classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S9. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by program consistent with sector programs presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by program.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2017 (EBP)  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>

Návrh státního závěrečného účtu ČR za rok 2017 (YER)

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=135029> - direct link

Comment:

Neither the EBP nor the YER provides this information.

the classification is consistent in the health care insurance system documents.

Výroční zprávy a účetní závěrky zdr. pojišťoven za rok 2017 (YER)

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=314&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=142535> – direct link

Zdravotně pojistné plány zdravotních pojišťoven na rok 2017

<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=1092&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=122495> – direct link

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S10. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

b. No, neither the Executive's Budget Proposal nor the Enacted Budget presents this level of detail.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

The EBP does not provide this information, it is only available in the specific documentation dealing with the health care insurance system.

Zdravotně pojistné plány zdravotních pojišťoven na rok 2019

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=372&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=142535> – direct link  
the classification has 3 levels of detail

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S11. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present this level of detail.

Source:

Návrh státního závěrečného účtu ČR za rok 2017  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=135029> - direct link

Comment:

The YER does not provide this information, it is only available in the specific documentation dealing with the health care insurance system:

Zdravotně pojistné plány zdravotních pojišťoven na rok 2017  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=1092&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=140710> – direct link  
there are 3 levels of classification

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S12. Does the Executive's Budget Proposal present an economic classification for the sector's expenditure (organized by functional, administrative, or program classification)?

Answer:

b. No, the Executive's Budget Proposal does not present an economic classification for the sector's expenditure.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:  
The EBP includes only state budget expenditure and not all expenditure on health care.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

S13. Does the Executive's Budget Proposal present a geographic distribution of the sector's expenditure (organized by functional classification, administrative classification, or program)? (For the purposes of this question, the sector's expenditure must include spending beyond just intergovernmental transfers.)

Answer:  
b. No, the Executive's Budget Proposal does not present a geographic distribution of the sector's expenditure.

Source:  
Vládní návrh zákona o státním rozpočtu České republiky na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:  
geographic distribution is not shown.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

S14. Does the Year-End Report (or the final In-Year Report) present intergovernmental transfers to the sector?

Answer:  
e. Not applicable/other, or not participating.

Source:  
Návrh státního závěrečného účtu ČR za rok 2017  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0>

Comment:  
The health care system is in majority a central government system. Local governments may finance health care (e.g. operate a hospital), but it is financed from general tax sharing, i.e. no special health care transfer to local governments exists.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

S15. Does the Executive Budget Proposal present expenditure for individual front-line service delivery units for the sector?

Answer:

b. No, the Executive's Budget Proposal does not present expenditure for individual front-line service delivery units for the sector.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

The EBP does not provide this information, it is only available in the specific documentation dealing with the health care insurance system. the individual functions/programs copy to a great extent the type of facility, which provides the particular type of care  
Zdravotně pojistné plány zdravotních pojišťoven na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=372&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=142535> - direct link

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S16. Does the Year-End Report (or the final In-Year Report) present expenditure for individual front-line service delivery units for the sector?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present expenditure for individual front-line service delivery units for the sector.

Source:

Návrh státního závěrečného účtu ČR za rok 2017  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=135029> - direct link

Comment:

The YER does not provide this information, it is only available in the specific documentation dealing with the health care insurance system. the individual functions/programs copy to a great extent the type of facility, which provides the particular type of care  
Výroční zprávy a účetní závěrky zdr. pojišťoven za rok 2017  
<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=314&CT1=0>  
<http://www.psp.cz/sqw/text/orig2.sqw?idd=140710> - direct link

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S17. Does the Year-End Report (or the final In-Year Report) present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome.

Source:

Návrh státního závěrečného účtu ČR za rok 2017

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=164&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=135029> - direct link

Comment:

The YER does not provide this information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S18. Does the Executive's Budget Proposal present a narrative explaining the objectives for the sector's expenditure, and show the expenditure associated with achieving the objectives?

Answer:

d. No, the Executive's Budget Proposal does not present a narrative explaining the objectives for the sector's expenditure.

Source:

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019

<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

The EBP does not provide this information, it is only available in the specific documentation dealing with the health care insurance system. The document mentions only one objective, i.e. to maintain the fund balance in case of economic growth (page 1-2) and compliance with legislation.

Zdravotně pojistné plány zdravotních pojišťoven na rok 2019

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=372&CT1=0>

<http://www.psp.cz/sqw/text/orig2.sqw?idd=142533> - direct link

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S19. Is subnational expenditure in the sector (including expenditure financed from own-source revenues) reported in *central*/government budget formulation documents (Executive's Budget Proposal or Enacted Budget) or budget execution documents (In-Year Reports or Year-End Report)?

Answer:

d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:

Zdravotně pojistné plány zdravotních pojišťoven na rok 2019

<http://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=372&CT1=0>

Vládní návrh zákona o státním rozpočtu České republiky na rok 2019  
<http://www.psp.cz/sqw/text/tiskt.sqw?o=8&ct=287&ct1=0>

Comment:

This requirement goes far beyond the analyzed documents.  
Executed subnational expenditure is reported in <https://monitor.statnipokladna.cz/2018/> and expenditures on health care are easy to identify.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S20. Does the central government make publicly available on a website or portal at least one of the key budget documents (Executive's Budget Proposal, Enacted Budget, In-Year Reports, or Year-End Report) prepared by subnational governments?

Answer:

a. Yes, the sector's subnational expenditure for all levels of subnational government is included in at least one central government budget formulation document and at least one budget execution document.

Source:

<https://monitor.statnipokladna.cz/2018/>

direct link in case of city of Prague <https://monitor.statnipokladna.cz/en/2019/obce/detail/00064581#rozpocet-vydaje-odvetvovy>

Comment:

All subnational governments make available through the above indicated platform approved budget, quarterly reports and year-end reports. At the same time all the local government units are required to publish all these documents at their respective web pages.

Unfortunately the major subject financing health care - the health insurance companies - are not included in this platform.

Peer Reviewer

Opinion: Agree

Comments: <https://monitor.statnipokladna.cz/en/2019/kraje/> - section of the website dedicated to regional governments

Government Reviewer

Opinion: Agree