

Open Budget Survey 2019

Questionnaire

Slovakia

April 2020

Country Questionnaire: Slovakia

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:

<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability.html>

Comment:

Peer Reviewer

Opinion: Agree

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:

The date (deadline) of publication of the PBS is determined by Council regulation (EC) NO 1466/97 of 7 July 1997.

Comment:

The PBS was published in April 2018 - Right on the link defined above, a certain information is given concerning the name of document and month of its publishing in brackets: "Program stability Slovenska na roky 2018-2021 (apríl 2018)", which we can translate as "Stability Programme for Slovakia for years 2018-2021 (April 2018)".

The regulation does not mention April, more information:

In the Council Regulation (EC) No 1466/97 of 7 July 1997 on the strengthening of the surveillance of budgetary positions and the surveillance and coordination of economic policies (available here: <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A31997R1466>)

In the article 4, there is specified that:

1. Stability programmes shall be submitted before 1 March 1999. Thereafter, updated programmes shall be submitted annually. A Member State adopting the single currency at a later stage shall submit a stability programme within six months of the Council Decision on its participation in the single currency.
2. Member States shall make public their stability programmes and updated programmes.

Peer Reviewer

Opinion: Agree

Comments: +link to Stability Programme for Slovakia for years 2018-2021 (published in April 2018):

https://www.finance.gov.sk/files/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability/PS_2018_FINAL.pdf

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:

25/4/2018

Source:

<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability.html>

Comment:

The document was reviewed and published by the government of Slovakia on 25 April 2018:

<http://www.rokovania.sk/Rokovanie.aspx/BodRokovaniaDetail?idMaterial=27417>

The publication date as April 2018 is confirmed in the document published by the Budgetary Council as "Assessment of the medium-term budgetary objectives for 2018-2021 Summary" - https://www.rozpoctovarada.sk/download2/strednodobe_ciele_2018_zhrnutie.pdf

Peer Reviewer

Opinion: Agree

Comments: The source link is for all stability programs (not directly to the relevant document). It should be corrected to:

https://www.finance.gov.sk/files/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability/PS_2018_FINAL.pdf Addition: https://www.finance.gov.sk/files/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability/Priloha9-Suhrnna_implementacna_sprava.pdf Tables: http://ulozisko.institutfinancnejpolitiky.sk/?file=PS%252F2018%252FPriloha1%2B-%2BPovinne_tabulky_final.xlsx Also the link in comment to the government document should be corrected:

<https://rokovania.gov.sk/RVL/Material/22857/1> And main material for download here: <https://rokovania.gov.sk/download.dat?id=1FA6F6A575F640EA91EE9EF6C742D312-17B435A8F9D12B3ADD9FF8151A1FFBFA>

Government Reviewer

Opinion: Agree

IBP Comment

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

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 (deadline) of publication of the PBS is determined by Council regulation (EC) NO 1466/97 of 7 July 1997.

Source:

<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability.html>

Comment:

The document was reviewed and published by the government of Slovakia on 25 April 2018:
<http://www.rokovania.sk/Rokovanie.aspx/BodRokovaniaDetail?idMaterial=27417>

The publication date as April 2018 is confirmed in the document published by the Budgetary Council as "Assessment of the medium-term budgetary objectives for 2018-2021 Summary" - https://www.rozpoctovarada.sk/download2/strednodobe_ciele_2018_zhrnutie.pdf

Peer Reviewer

Opinion: Disagree

Suggested Answer: European rules only sets the duty for member countries to create Stability and Convergence plans... but Slovak republic has its own legislature/budgetary rules and budgetary process including the deadlines as well (it is Slovak law number 523/2004 with updates later/latest in February 2017), which is in fact/in reality above this regulation of EC. Link to the law 523/2004: <https://www.finance.gov.sk/sk/financie/verejne-financie/regulacny-komplex-pravnych-noriem-metodikych-postupov-z-oblasti-rozpoctového-procesu/zakon-rozpoctovych-pravidlach-verejnej-spravy/zakon-c-523/2004-z-z-rozpoctovych-pravidlach-verejnej-spravy-zmene-doplneni-niektorych-zako/> Direct download (pdf): https://www.finance.gov.sk/files/archiv/priloha-stranky/4603/23/Zakon_523_2004_k_6_2_2017_uplne_znenie.pdf

Comments: The Council regulation was in fact later (13th of December 2011) changed, current version here: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:01997R1466-20111213> English version here: <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:01997R1466-20111213&from=EN>

Government Reviewer

Opinion: Agree

Researcher Response

We agree with the reviewer and the comment should be changed: "<https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:01997R1466-20111213&from=EN>" However from our point of view both comments lead to the same answer, just its support is more precise in the national 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.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability.html>

Source:

Link to PBS file and supporting files:

PBS: <https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability.html>

PBS:

- Files: https://www.finance.gov.sk/files/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability/PS_2018_FINAL.pdf

PBS supporting files:

- https://www.finance.gov.sk/files/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability/Priloha9-Suhrna_Implementacna_sprava.pdf

- http://ulozisko.institutfinancnejpolitiky.sk/?file=PS%252F2018%252FPriloha1%2B-%2BPovinne_tabulky_final.xlsx

Comment:

The stability and convergence programs are a requirement of the Stability and Growth Pact and are presented annually to the European Commission and the EU Council. Their goal is to present the development of the fiscal position, the anticipated development of the economy, and a description of the budgetary policy measures to achieve the goals set in the medium term.

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:

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

Source:

These data are available in different location of the Ministry of Finance webpage - its Institute of Finance Policy:

<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/navrh-rozpocetoveho-planu/navrh-rozpocetoveho-planu.html>

Comment:

Mandatory tables are titled as "Povinné tabuľky (2-pack)" in xls format: <https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability.html>

These tables contain mainly:

Table 0i - Basic assumptions

Table 0ii - Main assumptions

Table 1a - Macroeconomic Overview

Table 1b - Price development

Table 1c - Labor Market Indicators

Table 1d - Sector balance (% of GDP)

Table 2a: Development of government budgets (million euro)

Table 2b: Government debt (% of GDP)

Table 2c: Contingent liabilities (% of GDP)

Table 3: Balance of government expenditure and revenue under the unchanged policy scenario (breakdown by components)

Table 4a: Balance of targeted expenditure and government revenue

Table 4b: Expenditure excluded from the expenditure aggregate

Table 4c.i) Total public expenditure on education, health and employment

Table 4.c.ii) Government expenditure by COFOG classification

Table 5a: Measures included in the draft general government budget (ESA 2010,% of GDP, NPC comparison)

Table 6.a: Response of NRP to specific recommendations for Slovakia

Table 6.b: EU targets for growth and employment

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:

Peer Reviewer

Opinion: Agree

Comments: Source: <https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/navrh-rozpocetoveho-planu/navrh-rozpocetoveho-planu.html> Latest available: https://www.finance.gov.sk/files/sk/financie/institut-financnej-politiky/strategicke-materialy/navrh-rozpocetoveho-planu/navrh-rozpocetoveho-planu/DBP_2019_final.pdf

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:

Program stability Slovenska na roky 2018-2021

Source:

Comment:

English title: Slovakia's Stability Program for the Years 2018-2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: In fact no Citizen Budget is currently produced. In past there has been some "tries" to produce it and partially on of the other budget website of MFSR/rozpocet.sk (<http://rozpocet.sk/web/#/prehlad>) has the function of Citizen Budget... but it is not in printed form, so doesn't meet the criteria for Citizen Budget.

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2019

Source:

Link to the page that hosts EBP: Budget proposal of the public administration for the years 2019 to 2021- available at:
<http://hsr.rokovania.sk/mf0165302018-41/>

It is prepared by the Ministry of Finance of the Slovak Republic and submitted by the Minister of Finance for the negotiations

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the fiscal year, but the source should be corrected to link from Government session on 10th of October 2018:
<https://rokovania.gov.sk/RVL/Material/23273/1>

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's recommended update is well-received.

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:
12/10/2018

Source:
(<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>)

Comment:
The publication is on the same date as date of submission to the legislature consideration:
- 12th October. This date is visible on the webpage: (<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>)

Peer Reviewer

Opinion: Agree

Comments: Yes, to government on 10th of October (<https://rokovania.gov.sk/RVL/Negotiation/949>) and to the Parliament in 2 days on 12th of October (link above).

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

Answer:

b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

Comment:

The EBP was published in the early October at the webpage of the Economy and Social Council of the Slovak republic, where not only the EBP but also opinion standpoints of four different organizations on the EBP were published: Association of Employers; Association of Towns and Municipalities of Slovakia; Confederation of Trade Unions and Republic Employers' Union.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

08/10/2018

Source:

<http://hsr.rokovania.sk/mf0165302018-41/>

Comment:

see also: <https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

Peer Reviewer

Opinion: Disagree

Suggested Answer: Formal publication is on government site and it is 8th of October: <https://rokovania.gov.sk/RVL/Material/23273/1>

Government Reviewer

Opinion: Agree

Researcher Response

The response linked with the official publication of the EBP is more formal, our response was linked with the first date when the document was publicly available. However formal procedure is as stated by the reviewer - from the Ministry of Finance to the government and parliament. Therefore the answer was approved.

IBP Comment

Per the researcher's "Response to Review," the response is revised from "04/10/2018" to "08/10/2018."

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

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

Answer:

The date of publication of the EBP is available on format of day/month/year as well as exact hour of its publication - available here: <https://rokovania.gov.sk/RVL/Material/23273/1>

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Formal publication is on government site and it is 8th of October: <https://rokovania.gov.sk/RVL/Material/23273/1>

Government Reviewer

Opinion: Agree

Researcher Response

We agree with the reviewer, this website is more formal to the official procedure and therefore the answer was amended.

IBP Comment

Per the researcher's "Response to Review," the link in the response was revised from "<http://hsr.rokovania.sk/mf0165302018-41/>" to "<https://rokovania.gov.sk/RVL/Material/23273/1>."

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://rokovania.gov.sk/RVL/Material/23273/1>

Source:

See also National Council page: <https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

Supporting documentation: Draft Budget Plan

<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/navrh-rozpocetoveho-planu/navrh-rozpocetoveho-planu.html>

Comment:

The EBP is published publicly on the webpage of the Economy and Social Council of the Slovak Republic which is set up as the consultative and conciliation body of the government and social partners at national level.

Peer Reviewer

Opinion: Disagree

Suggested Answer: It is true that on the Economy and Social Council of the Slovak Republic (Hospodárska a sociálna rada - HSR) website it was published few days sooner, but... formal publication of EBP is on government site (and it should be our main source for this... because this is how the budgetary process is... from Ministry of Finance, to Government and later to Parliament) and it is 8th of October:

<https://rokovania.gov.sk/RVL/Material/23273/1>

Government Reviewer

Opinion: Agree

Researcher Response

The answer was corrected in regards with the previous response.

IBP Comment

Per the researcher's "Response to Review," the response is revised from "<http://hsr.rokovania.sk/mf0165302018-41/>" to "<https://rokovania.gov.sk/RVL/Material/23273/1>."

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:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

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:

Návrh rozpočtu verejnej správy na roky 2019 až 2021

Source:

<https://www.mfsr.sk/sk/media/tlacove-spravy/navrh-rozpocetu-verejnej-spravy-roky-2019-az-2021-rokovanie-vlady-sr.html>

Comment:

Návrh rozpočtu verejnej správy na roky 2019 až 2021

Draft general government budget for 2019 to 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2019

Source:

Comment:

The EB in Slovakia has a form of a law: <http://www.zakonypreludi.sk/zz/2018-370>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Please enter the date in the following format: "DD/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:

05/12/2018

Source:

Act no. 370/2018 On state budget

Comment:

Enacted Budget in Slovakia has a form of a law – It is act no- 370/2018 – titled as the State Budget Act for 2019:
<http://www.zakonypreludi.sk/zz/2018-370> In original language: "Zákon o štátnom rozpočte"

Peer Reviewer

Opinion: Agree

Comments: Yes (enacted on 5th of December, but published as law on 20th of December), and the whole process is here:
<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&ZakZborID=13&CisObdobia=7&CPT=1090>

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:

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

Source:

Law Act no. 523/2004 and Act no. 370/2018 On State budget for 2019

Comment:

The EB has to be available for the public not later than 60 days after the approval of budget. The publishing and making available is without any time gaps, because EB in Slovakia has a form of the mentioned law, According to the Law on on Legislation and on the Collection of Laws of the Slovak Republic and on Amendments to Certain Acts, The EB as a Law is published and made available for the public in the same date, however it is effective only after 15 days of its publication "making available".

Peer Reviewer

Opinion: Agree

Comments: Publically available/published as law it was on 20th of December and the whole process is here/on Parliament website:

<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&ZakZborID=13&CisObdobia=7&CPT=1090>

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:

20/12/2018

Source:

<http://www.zakonypreludi.sk/zz/2018-370>

Comment:

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:

It is determined by the legislative procedure and Ministry of finance cannot influence this procedure but needs to fulfill these rules specified here: <http://www.zakonypreludi.sk/zz/2018-370>

Source:

Comment:

Since the EB is a law, its publication date cannot be cheated – it is the same like for the law. It can be checked through the legislative and information portal of the Ministry of Justice of the Slovak Republic: <https://www.slov-lex.sk/web/en/accessibility-statement>

Peer Reviewer

Opinion: Agree

Comments: + <https://www.finance.gov.sk/sk/financie/verejne-financie/regulacny-komplex-pravnych-noriem-metodickyh-postupov-z-oblasti-rozpocetoveho-procesu/zakon-rozpocetovych-pravidlach-verejnej-spravy/>

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:

<http://www.zakonypreludi.sk/zz/2018-370>

Source:

see also: <https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

<https://www.finance.gov.sk/files/archiv/41/zakonoSRnarok2019.pdf>

Comment:

The enacted budget is published according to the existing rules and regulations as a Law.

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:

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

Source:

<http://rozpocet.sk/web/#/rozpocet/VS/kapitoly/0>

Comment:

Some of the data from Enacted budget are available at webpage ropocet.sk Where any user can for free download also xls version of the data regarding revenues as well as expenditures, however only as sum for each budget organization, no specific data are available.

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:

The document is 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. 370/2018 Z. z. Zákon o štátnom rozpočte na rok 2019

Source:
Zákon č. 370/2018 Z. z. Zákon o štátnom rozpočte na rok 2019
Law no. 370/2018 Coll. on state budget 2019

Comment:

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:
a. Yes

Source:
<http://www.rozpocet.sk/web/#/cms/kategoria/1/SK/o-rozpocet>

Comment:
Slovak republic has created a special webpage - rozpocet.sk [1] where a lot of information about budget are available, however these are not published as document, but just in this online form. There are various functionalities such as different point of view, tables, graphs, but just the selected data, no documents, no description.
From our point of view some of these data can be understood as a citizens version of enacted budget or even citizens' budget, however not whole, because these data are available only online without possibility to download them and without description or any text.

Peer Reviewer
Opinion: Disagree
Suggested Answer: b. No

Comments: In fact... this website does not meet (only partially) the criteria of Citizen Budget, because it is not in printed form and widely distributed to public.

Government Reviewer
Opinion: Agree

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:
The main source for this identification was the previous experience, education and knowledge of the main expert in our institution and his many years of practice in public finance as well as consultation for confirmation of the evaluation made with the particular section of budget policy at

Ministry of finance.

Comment:

The focused fiscal year for evaluation of Citizens' budget is 2018 since the preparation of budget and other documents are prepared prior the start of each particular year, however the public availability is made only after the start of the fiscal year in early January only.
The CB has a form of a webpage: rozpocet.sk (translated as budget.sk)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

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

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

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

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

Answer:

e. Not applicable (the document is publicly available)

Source:

The existence of Citizens' Budget and the way of its publication was evaluated from different viewpoints including the consultations with the budget policy section of the Ministry of Finance as well as with the coordination expert from OBS. As a result, we have identified that the Citizens' Budget is partially available however not as a full documents but only in particular parts at webpage: rozpocet.sk

Comment:

The current status and form of the Citizens' Budget is debatable. On one side its definition made by the OBS methodology is fulfilled in following points: it is designed to reach and be understood by a large population, there are used various visual elements. However on the other hand, this is indeed not a document, it is just a web-page created for public with some specific easily accessible data, but what is missing there for sure is "presentation of key public finance information", there is almost no text nor any kind of explanation.

Peer Reviewer

Opinion: Agree

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:

15/1/2018 15/1/2018

Source:

After the approval in the national council, the edited version of public administration budget is published at webpage: rozpocet.sk

Comment:

The mechanism of publication is always same based on the internal rules at the Ministry of finance, some data are changing in next period based on actualization of the particular budget documents.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Citizen budget in published/printed form is not produced (and not distributed to citizens) at all in Slovak republic & the portal rozpocet.sk only partially covers the function of Citizen Budget.

Government Reviewer

Opinion: Agree

IBP Comment

To maintain consistency across countries and with previous rounds of the survey, the "rozpocet.sk" portal is evaluated as a citizens budget for Slovakia.

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:

After the approval in the national council, the edited version of public administration budget is published at a special webpage operated by the Ministry of Finance.

The mechanism of publication is always same based on the internal rules at the Ministry of Finance, some data are changing in next period based on

actualization of the particular budget documents. After the approval in the national council, the edited version of public administration budget is published at a special webpage operated by the Ministry of Finance.

The mechanism of publication is always same based on the internal rules at the Ministry of Finance, some data are changing in next period based on actualization of the particular budget documents.

Source:

Source of this information was checked on webpage where special table on actualization made in particular documents and their publication is available as well as by the consultation with the Ministry of Finance.

<http://rozpocet.sk/web/#/aktualizaciaDat>

Comment:

As specified before this is just a partial version of Citizens' budget, it not a document but available as information contained on specific webpage which is operated by Ministry of Finance of the Slovak Republic, On the webpage there is a publicly available just the given information about usual dates of actualization of the data. The 15th January as a date of publishing the CB in 3b question was gained as a result of consultation with the section of budget policy of the Ministry of Finance, Slovak republic

Peer Reviewer

Opinion: Disagree

Suggested Answer: Citizen budget in published/printed form is not produced (and not distributed to citizens) at all in Slovak republic & the portal rozpocet.sk only partially covers the function of Citizen Budget.

Government Reviewer

Opinion: Agree

IBP Comment

To maintain consistency across countries and with previous rounds of the survey, the "rozpocet.sk" portal is evaluated as a citizens budget for Slovakia.

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:

rozpocet.sk

Source:

Only in Slovak language:

<http://rozpocet.sk/web/#/prehľad>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Citizen budget in published/printed form is not produced (and not distributed to citizens) at all in Slovak republic & the portal rozpocet.sk only partially covers the function of Citizen Budget.

Government Reviewer

Opinion: Agree

IBP Comment

To maintain consistency across countries and with previous rounds of the survey, the "rozpocet.sk" portal is evaluated as a citizens budget for Slovakia.

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:
rozpocet.sk

Source:
rozpocet.sk

Comment:
Since the Citizens' Budget in Slovakia does not have form of document, there is no special title, just the webpage, which we can translate as "budget.sk"

Peer Reviewer

Opinion: Disagree

Suggested Answer: Citizen budget in published/printed form is not produced (and not distributed to citizens) at all in Slovak republic & the portal rozpocet.sk only partially covers the function of Citizen Budget.

Government Reviewer

Opinion: Agree

IBP Comment

To maintain consistency across countries and with previous rounds of the survey, the "rozpocet.sk" portal is evaluated as a citizens budget for Slovakia.

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:
Enacted budget

Source:
rozpocet.sk

Comment:
The General Government Budget corresponds to the CB.
however on the same web-page also data and visualizations of municipal budgets are available

Peer Reviewer

Opinion: Disagree

Suggested Answer: The data used for rozpocet.sk refers to Enacted Budget... but Citizen budget in published/printed form is not produced (and not distributed to citizens) at all in Slovak republic & the portal rozpocet.sk only partially covers the function of Citizen Budget.

Government Reviewer

Opinion: Agree

IBP Comment

To maintain consistency across countries and with previous rounds of the survey, the "rozpocet.sk" portal is evaluated as a citizens budget for Slovakia.

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:
Since the reports are made only after the end

Comment:
Since the reports are made only after the particular fiscal year has started, only possible year for evaluation is the previous one.

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:
The IYR documentation and its availability was consulted with the Budget policy section of the Ministry of Finance
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/> .

Comment:
The interim reports are made monthly however these contain only partial and limited information about income and outcome in general,
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/>

More specific data are available monthly however only for internal use, these are not publicly available.
Special fully available report is prepared only after a longer period in the second half of the fiscal year.

Peer Reviewer
Opinion: Agree
Comments: Yes & the latest data are available from August 2019

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:
05/10/2018

Source:
<https://www.finance.gov.sk/sk/financie/verejne-financie/rozpocet-verejnej-spravy/>

Comment:
This refers to full report, particular reports are prepared each month for internal use only, Partial report are made available also monthly: <https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/> however these do not contain full information nor divided to special chapters or public institutions. Some data are available also daily however only as current and capital expenditures.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 05 October 2018

Comments: Change in formatting of the answer.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's suggested edit is 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:
This was determined according to data available at the webpage of the Ministry of Finance as well as according to the consultations made with Budget Policy Section of the Ministry of Finance.

Source:
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/> .

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.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpoctu/>

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpoctu/2018/>

Comment:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpoctu/>
as mentioned before there are published some information about income and expenditures

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs 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:

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

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpoctu/>

Comment:

Some of the data are available in xls form however these are limited only to:
Income sum; Taxes, non-taxal; grants and expenditures. These basic data are available daily

Peer Reviewer

Opinion: Agree

Comments: All of the data is machine readable.

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:

based on consultation with the Budget Policy section of the Ministry of Finance

Comment:

Beside the mentioned report there exist also full In-Year reports which are made each month and serve for internal purpose.

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:

This is quite complicated, since some of the data are available, however its not a full report, just limited data and there is a lack of any text, just numbers. Full documents is made for internal use only and this was confirmed by the Ministry of finance.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

The full report not available for public:

Hodnotenie rozpočtu verejných financií SR za obdobie

(Evaluation of the public finance budget of the Slovak Republic for the period of"

Publicly available data are not in special document just on the webpage marked as:

stav na účtoch štátneho rozpočtu

(State budget accounts - actual status)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, there is not such report, only data.

Government Reviewer

Opinion: Agree

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

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

Answer:

b. No

Source:

Comment:

There are partial available data titled as "State budget accounts - actual status". Despite the fact that this information is available for all citizens, since there are missing any information explanations or even any text we evaluate this not as a citizens' version of the In-Year Report.

Peer Reviewer

Opinion: Agree

Comments: Yes, not a citizen budget also for this area of budgetary process/IYR.

Government Reviewer

Opinion: Agree

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

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

Answer:

FY 2018

Source:

Based on previous practical experience of our institutional experts and consultation with the Ministry of Finance.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

Answer:

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

Source:

Consultation with the Budget Policy Section of the Ministry of Finance.

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/2018/>

Comment:

Ministry does not produce any special mid-year report, just the month reports are specially evaluated.

Peer Reviewer

Opinion: Agree

Comments: Yes, there is not such publicly available document.

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:

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/2018/jun-2018/>

Comment:

Mid-Year Report is not published there are only monthly reports referring to June 2018, published on July 2nd 2018.

Peer Reviewer

Opinion: Agree

Comments: Yes, that's right there is not such publicly available document (only for internal purposes of Ministry of Finance).

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:
n/a

Source:
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpoctu/2018/jun-2018/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, there is not such publicly available document.

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:

Source:
Webpage of the Ministry of finance

Comment:
n/a

Peer Reviewer

Opinion: Agree

Comments: Yes, there is not such document publicly available, only webpage with monthly data for public:
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpoctu/2018/jun-2018/>

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:
d. Not applicable

Source:
n/a

Comment:
n/a

Peer Reviewer

Opinion: Agree

Comments: Yes, there is not such document publicly available, only webpage with monthly data for public:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpoctu/2018/jun-2018/>

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:

c. Produced for internal purposes/use only

Source:

Consultation with the Budget Policy Section of the Ministry of Finance.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes, only available internally (for Minister of Finance to see).

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:

Consultation with the Ministry of Finance

Comment:

Constitutional law on budget responsibility sets the time frame which is compulsory for the budget document as follows: outcome for two previous years, actual year budget and actual year projection and budget proposal for the next three years. Every single data table includes these columns.

Hence the budget document includes also the report and projection of the actual year including the narrative part.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Source:
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/>

Comment:
Hodnotenie rozpočtu verejných financií SR za obdobie (mesačne)
Evaluation of the public finance budget of the Slovak republic (monthly).
There exist partial reports mentioned in the IYR and also full reports (produced monthly) which are internal.

Peer Reviewer
Opinion: Agree
Comments: Yes, there is not such document produced & publicly available, only webpage with monthly data for public:
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/2018/jun-2018/>

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:

Comment:

Peer Reviewer
Opinion: Agree
Comments: No, not at all... no citizen budget also in this area.

Government Reviewer
Opinion: Agree

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

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

Answer:
FY 2017

Source:
Its fully publicly available document which is prepared only after the end of particular fiscal year, so in 2018, full report of the previous year can be available

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2018 YER for fiscal/budget year 2018 is available from June 2019, so we should use the most current/newest available, more/link here: <https://www.nrsr.sk/web/Page.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=1493>

Comments: YER for fiscal/budget year 2018 is available from June 2019, so we should use the most current/newest available, more/link here: <https://www.nrsr.sk/web/Page.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=1493>

Government Reviewer

Opinion: Agree

IBP Comment

The FY 2018 YER was released after the research cut-off date of 31 December 2018.

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:
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Comment:
Final state budgetary account is prepared based on the requirements of the Slovak national law and European Union rules, at first as a proposal presented by the prime minister at the Governmental level and then it has a form of resolution of the National Council on the Proposal of Final State Budgetary Account.

The State Final Account (which is the title of the YER in Slovakia) of the Slovak Republic for the respective financial year is prepared by the Ministry of Finance of the Slovak Republic on the basis of Section 29 of Act no. 523/2004 Coll. on the Financial Rules of the Public Administration and on Amendments to Certain Acts as amended. In accordance with the established content definition, the material contains:

- data on the revenue, expenditure and results of the budgetary management of public administrations and the state of the general government debt as at 31 December of the financial year in accordance with the uniform methodology applicable to the European Union to the European Commission by 1 April of the current year

Peer Reviewer

Opinion: Agree

Comments: Yes. It is always available till end of June next year after the fiscal year, for FY 2018 it was 18th of June 2019 <https://www.nrsr.sk/web/Page.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=1493> And delivered to Parliament/National Council of the Slovak Republic it was 16th of May 2019.

Government Reviewer

Opinion: Agree

IBP Comment

The FY 2018 YER was released after the research cut-off date of 31 December 2018.

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:

1/5/2018

Source:

The certain day of making this document publicly available is hardly to check, after consultation with the Ministry of finance it was confirmed as May 2018

Comment:

The Final State Budgetary Account is prepared based on the regulation of the Slovak national law 523/2014 on budgetary rules of public administration and it has to be presented by the Ministry of Finance to the Government until April 30th.

Peer Reviewer

Opinion: Agree

Comments: Yes, that's right (till the end of April it have to be finished), but in fact the question is when it is published... and that in fact is nearly always in June next year (sometimes in May).

Government Reviewer

Opinion: Agree

IBP Comment

In addition, the YER was approved by the government on 9 May 2018 (see <https://finweb.hnonline.sk/ekonomika/1741767-slovensko-vlani-hospodarilo-s-najnizsim-deficitom-v-historii>), and posted on the Parliament's website on 22 May 2018 (see https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon_diag&MasterID=6821&WorkitemID=49209).

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

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

Answer:

The Final State Budgetary Account is prepared based on the regulation of the Slovak national law 523/2014 on budgetary rules of public administration and it has to be presented by the Ministry of Finance to the Government until April 30th.

Source:

Comment:

These mentioned legal requirements are fully fulfilled and the date is visible at the first page of the documents. In the features of the particular documents there is visible date of last change of the main material – 27th April 2018. There is no special timestamp. However this date was a matter of consultation with the Section of budgetary policy of the Ministry of Finance

See also: <https://finweb.hnonline.sk/ekonomika/1741767-slovensko-vlani-hospodarilo-s-najnizsim-deficitom-v-historii>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Answer:
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Source:
<https://www.finance.gov.sk/files/archiv/36/SZU.zip>
File is called "aktuálny dokumentu"

Comment:
It is the webpage of the Ministry of finance

Peer Reviewer
Opinion: Disagree
Suggested Answer: YER for FY 2018 already available: <https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/#collapse-306051566309565683>
Comments: And correct zip file with the documents here: https://www.finance.gov.sk/files/archiv/69/SZU_2018.zip +the name of the document is ŠZU_2018_vlastny_mat.pdf

Government Reviewer
Opinion: Agree

IBP Comment
The FY 2018 YER was released after the research cut-off date of 31 December 2018.

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

Source:
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Comment:
In the material there are four documents, two of them refer to the proposal and resolution of the Report, one of them is the textual form and then

there are 32 documents in excel form. There are 32 .xls files in the annex plus one xls file titled as "Tabulky z textu v el. forme" – this means "tables from the text in electronic form" In this file there are all the tables from the textual form of the YER including tables referring to state debt.

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:

Štátny záverečný účet SR za rok 2017

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Comment:

Štátny záverečný účet SR za rok 2017
State Final Account of the Slovak Republic for 2017

Peer Reviewer

Opinion: Disagree

Suggested Answer: Návrh štátneho záverečného účtu SR za rok 2018

Comments: <https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/#collapse-306051566309565683>

https://www.finance.gov.sk/files/archiv/69/SZU_2018.zip SZU_2018_vlastny_mat.pdf

Government Reviewer

Opinion: Agree

IBP Comment

The FY 2018 YER was released after the research cut-off date of 31 December 2018.

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:

Peer Reviewer

Opinion: Agree

Comments: Agree. There is not a citizen budget even in this area of budgetary process.

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:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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

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

Source:
<https://www.nku.gov.sk/documents/10157/164819/2017+-Stanovisko+NK%C3%9A+SR+k+N%C3%A1vrhu+%C5%A1t%C3%A1tneho+z%C3%A1vere%C4%8Dn%C3%A9ho+%C3%BA%C4%8Dtu+SR/6b0b66f6-1723-49d3-8e31-fbe528b9efb7?version=1.0>

Comment:
The publication of the Audit report is based on Act no. 39/1993.
On the mentioned webpage, there is no time stamp or any other confirmation of the exact date of publication.

Peer Reviewer
Opinion: Agree
Comments: <https://www.nku.gov.sk/documents/10157/164819/Stanovisko+NK%C3%9A+SR+k+N%C3%A1vrhu+%C5%A1t%C3%A1tneho+z%C3%A1vere%C4%8Dn%C3%A9ho+%C3%BA%C4%8Dtu+SR/za+rok+2018> +
https://www.nku.gov.sk/test/-/document_library_display/PgNZ02jl4NDp/view/1397606

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:

15/6/2018

Source:

The publication date is visible in the "Zverejnený" column at the following link. The audit report is near the bottom of the page:

<http://www.nku.gov.sk/spravy-o-vysledkoch-kontrol-od-roku-2012>

Direct link to Audit Report: <https://www.nku.gov.sk/documents/10157/ef7835df-d28f-49a7-9bc9-134d8a4a37be>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: There is new version (for FY 2018) available:

<https://www.nku.gov.sk/documents/10157/164819/Stanovisko+NKÚ+SR+k+Návrhu+štátneho+záverečného+účtu+SR+za+rok+2018>

Government Reviewer

Opinion: Agree

IBP Comment

The FY 2018 audit report was released after the research cut-off date of 31 December 2018.

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

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

Answer:

The publication of the AR is based on the internal rules of the publisher - Supreme Audit Office of the Slovak republic and the Act number 39/1993 and its amendments

Source:

<https://www.nku.gov.sk/stanoviska-k-navrhu-statneho-zaverecneho-uctu-sr?>

[p_p_id=110_INSTANCE_CU3t&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_110_INSTANCE_CU3t_struts_action=%2Fdocument_library_display%2Fview_file_entry&_110_INSTANCE_CU3t_redirect=https%3A%2F%2Fwww.nku.gov.sk%2Fstanoviska-k-navrhu-statneho-zaverecneho-uctu-sr%3Fp_p_id%3D110_INSTANCE_CU3t%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1&_110_INSTANCE_CU3t_fileEntryId=1448701](https://www.nku.gov.sk/stanoviska-k-navrhu-statneho-zaverecneho-uctu-sr?p_p_id=110_INSTANCE_CU3t&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_110_INSTANCE_CU3t_struts_action=%2Fdocument_library_display%2Fview_file_entry&_110_INSTANCE_CU3t_redirect=https%3A%2F%2Fwww.nku.gov.sk%2Fstanoviska-k-navrhu-statneho-zaverecneho-uctu-sr%3Fp_p_id%3D110_INSTANCE_CU3t%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1&_110_INSTANCE_CU3t_fileEntryId=1448701)

Comment:

The publication date is visible in the "Zverejnený" column at the following link. The audit report is near the bottom of the page:

<http://www.nku.gov.sk/spravy-o-vysledkoch-kontrol-od-roku-2012>

Peer Reviewer

Opinion: Agree

Comments: Correct link (for all AR by NKÚ SR) is: <https://www.nku.gov.sk/stanoviska-k-navrhu-statneho-zaverecneho-uctu-sr>

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.gov.sk/documents/10157/ef7835df-d28f-49a7-9bc9-134d8a4a37be>

Source:
Webpage of the Supreme Audit Office of the Slovak Republic

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

<https://www.nku.gov.sk/documents/10157/164819/Stanovisko+NKÚ+SR+k+Návrhu+Štátneho+záverečného+účtu+SR+za+rok+2018>

Comments: New version (for FY 2018) is already available.

Government Reviewer

Opinion: Agree

IBP Comment

The FY 2018 audit report was released after the research cut-off date of 31 December 2018.

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:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree. Just one pdf (that includes also data) as AR.

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 Najvyššieho kontrolného úradu Slovenskej republiky k návrhu štátneho záverečného účtu Slovenskej republiky za rok 2017

Source:

Webpage of the Supreme Audit Office of the Slovak Republic

Comment:

Stanovisko Najvyššieho kontrolného úradu Slovenskej republiky k návrhu štátneho záverečného účtu Slovenskej republiky za rok 2017

Opinion of the Supreme Audit Office of the Slovak Republic
on the Proposal of the State Final Account of the Slovak Republic for 2017

Peer Reviewer

Opinion: Disagree

Suggested Answer: Stanovisko Najvyššieho kontrolného úradu Slovenskej republiky k návrhu štátneho záverečného účtu Slovenskej republiky za rok 2018

Comments: <https://www.nku.gov.sk/documents/10157/164819/Stanovisko+NKÚ+SR+k+Návrhu+štátneho+záverečného+účtu+SR+za+rok+2018>

Government Reviewer

Opinion: Agree

IBP Comment

The FY 2018 audit report was released after the research cut-off date of 31 December 2018.

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:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree. Not even in this area... citizen budget is not produced.

Government Reviewer

Opinion: Agree

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

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). 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.finance.gov.sk/sk/financie/verejne-financie/rozpocet-verejnej-spravy/>
<https://www.finance.gov.sk/en/finance/institute-financial-policy/economy-statistics/fiscal-indicators/rozpocet.sk>

<https://www.rozpocet.sk/eng/home>

Comment:

Most of the information and data are available through the webpage of the Ministry of Finance. More specific data are available also on the webpage (sub-page of the MF SR) of the Institute of Financial Policy.
Specific information for general public is given on webpage: rozpocet.sk

More specific data are given on the webpage of the Council for Budgetary responsibility: <https://www.rozpocet.sk/eng/home>

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More specific data are given on the webpage of the Council for Budgetary responsibility: <https://www.rozpocet.sk/eng/home>
<https://www.finance.gov.sk/sk/financie/verejne-financie/rozpocet-verejnej-spravy/>
<https://www.finance.gov.sk/en/finance/institute-financial-policy/economy-statistics/fiscal-indicators/>
rozpocet.sk
<https://www.rozpocet.sk/eng/home>

Peer Reviewer

Opinion: Agree

Comments: Agree. And also rozpocet.sk (<http://rozpocet.sk/web/#/prehľad>).

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:

In a pdf form: <https://www.finance.gov.sk/sk/financie/verejne-financie/rozpocet-verejnej-spravy/>

In xls form: - expenditures and revenue: <http://rozpocet.sk/web/#/rozpocet/VS/kapitoly/0>

Comment:

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:

In a pdf form from 2005: <https://www.finance.gov.sk/sk/financie/verejne-financie/rozpocet-verejnej-spravy/>

In xls form from 2006 - expenditures and revenue: <http://rozpocet.sk/web/#/rozpocet/Vs/kapitoly/0>

Comment:

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:

In xls form from 2006 - expenditures and revenue: <http://rozpocet.sk/web/#/rozpocet/Vs/kapitoly/0>

Comment:

This website was previously in the questionnaire partially described in part about Citizens budget. It is a webpage providing information for public in tables and graphs, while the data are able to be downloaded in xls format. This webpage is provided by Ministry of Finance of the Slovak Republic,

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://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:

<http://www.zakonypreludi.sk/zz/2004-523>

https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/1993/39/vyhlasene_znenie.html

<http://www.rozpocetvarada.sk/eng/rozpocet/125/what-do-we-do>

<https://www.nku.gov.sk/documents/10157/163701/Znenie+%C3%BA%C4%8Dinn%C3%A9+od+26.5.2011/ee4111c5-4fc5-4cea-beebb09868eb35db?version=1.3>

Comment:

The main law on public finance is the Act 523/2004 and its later amendments On budgetary rules of public administration, where in the part 4 the

budgetary process is described, in part 5 the budgetary economy is described and in part 8 the rules of the year-end budgetary report rules are specified including dates and form of its presentation.

The main acts are published also on the webpage of Ministry of Finance:

<http://www.finance.gov.sk/Default.aspx?CatID=3515>. The law and later amendments (listed separately) are also available in English:

<http://www.finance.gov.sk/en/Default.aspx?CatID=495>

Other special parts are focused for example on Financial relations with the European Union.

The Law on the Supreme Audit Office regulate the functioning of the audit office:

<https://www.nku.gov.sk/documents/10157/163701/Znenie+%C3%BA%C4%8Dinn%C3%A9+od+26.5.2011/ee4111c5-4fc5-4cea-beebb09868eb35db?version=1.3>.

Some regulations are also available on the webpage of the CBR, notably the Constitutional Law on Fiscal Responsibility:

<http://www.rozpocetvarada.sk/eng/rozpocet/125/what-do-we-do>. The Constitutional Law provides rules for the Fiscal Council's reporting obligations to parliament, which enhances public finance transparency.

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:

<http://www.zakonypreludi.sk/zz/2000-211> - On free access to information

<https://www.finance.gov.sk/en/finance/public-finance/acts-on-budget-rules/>

<http://www.zakonypreludi.sk/zz/2011-493>

Comment:

The law 211/2000 on Access to information state general rules for all the citizens on information about government, costs, expenditures etc.

The government transparency is mostly regulated by the Constitutional Law on Budgetary responsibility: <http://www.zakonypreludi.sk/zz/2011-493> - this law includes in parts 8 and 9 specific information about existing rules of budgetary transparency

Act no. 583/2004 Coll. on the budget of territorial self-government units as well as

Act no, 523/2004 On Budget rules of the public service

Act No. 583/2004 On Budget Rules of the Regional Self-Administration

Act No. 370/2018 On State Budget for 2019

and specific Act No. 111/2018 on Subsidies under the Office of the Deputy Prime Minister as well as other similar laws regarding the particular ministries - refer to the participation of citizens on public finances and specifically on public budget.

And many others:

Act on Archives and Registries

Act on Copyright and Rights related to Copyright

Act on Free Access to Information

Act on Protection on Classified Information

Act on Protection of Personal Data

Act on Public Procurement

Act on State Statistics

Administrative Code

Commercial Code

Constitution,

Criminal Procedure Code

The law 211/2000 on Access to information state general rules for all the citizens on information about government, costs, expenditures etc.

The government transparency is mostly regulated by the Constitutional Law on Budgetary responsibility: <http://www.zakonypreludi.sk/zz/2011-493> - this law includes in parts 8 and 9 specific information about existing rules of budgetary transparency

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Act no. 523/2004 On Budget rules of the public service

Act No. 583/2004 On Budget Rules of the Regional Self-Administration

Act No. 370/2018 On State Budget for 2019

and specific Act No. 111/2018 on Subsidies under the Office of the Deputy Prime Minister as well as other similar laws regarding the particular ministries - refer to the participation of citizens on public finances and specifically on public budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41?cms_location=mf0165302018-41

Comment:

Chapter 4. of the main document EBP (162849_subor.doc) - Budgeting of state budget expenditures, 4.1. Quantification of State Budget Expenditure

See also pp. 51-165

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency,

while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

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

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/navrh-rozpocetoveho-planu/navrh-rozpocetoveho-planu.html>

Direct link to file: https://www.finance.gov.sk/files/sk/financie/institut-financnej-politiky/strategicke-materialy/navrh-rozpocetoveho-planu/navrh-rozpocetoveho-planu/DBP_2019_final.pdf

Comment:

Supporting Budget Documentation - Draft Budgetary Plan for 2019 – Table 14 - Expenditures of the Public Administration based on COFOG Classification (Classification of the Functions of Government) – page 35

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

<https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2014/257/>

Comment:

Decree of the Statistical Office of the Slovak Republic of September 18, 2014, issuing the statistical classification of general government expenditure (SK COFOG) – 257/2014

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

Chapter 4.3 of the EBP main document (general ledger) – starting at page 50, the economic classification is specified for Budgeting of the expenditures by selected areas – in categories 600 and 700

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:

<https://www.finance.gov.sk/sk/financie/verejne-financie/regulacny-komplex-pravnych-noriem-metodickyh-postupov-z-oblasti-rozpocetoveho-procesu-rozpocetova-klasifikacia/uplne-znenie-metodickeho-usmernenia-ministerstva-financii-slovenskej-republiky-k-c-mf/010175/2004-42-zo-dna-8-dec/>

Comment:

FULL VERSION: Methodological Guidance of the Ministry of Finance of the Slovak Republic
k č. MF / 010175 / 2004-42 of 8 December 2004 and explanatory notes on the economic classification of budgetary classification

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

Main document of the EBP – Chapter 4.3 "Budgeting of expenditures based on specific areas" – for Example Ministry of interior, there are three main chapters such as - Effective and reliable state administration; - Education and training of youth; - Interdepartmental programs. Each of them is then divided into several others.

The definition of program is not certain, however the methodology is known and ministries and other organizations prepare the program structure of the budget on their own based on the needs. Sometimes we may think that the program structure should be amended somehow, however all individual programs are prepared in these documents, on the state level.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

In addition, specific information on the General Treasury Administration for FY 2019 is presented on pp. 162-168 of the Main document/"Hlavná kniha."

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

Main document of the EBP – Chapter 4.3 „Budgeting of expenditures based on specific areas“ – for Example Ministry of interior, there are three main chapters such as - Effective and reliable state administration; - Education and training of youth; - Interdepartmental programs. Each of them is then divided into several others - Years 2016, 2017, 2018 and 2019, 2020, 2021.

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

Main document - "Hlavná kniha"

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

Main document - "Hlavná kniha" - Chapter 4.3 - Budgetary of expenditures based on chosen characteristics (2016 - 2021).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

In addition, specific information on the General Treasury Administration for FY 2020-21 is presented on pp. 162-168 of the Main document/"Hlavná kniha."

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

GUIDELINES:

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

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

Answer:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see file 162849_subor.doc

Comment:

Quantification of tax and contribution income is presented in the main document "Hlavná kniha" - starting on page number 24, particular income taxes are specified on page 26, where for example Value added taxes are specified. Also a comparison with the previous years and prediction for multi-year period is available.

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:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

<https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=458343>

Comment:

"Hlavná kniha" - Budgeting other than tax revenues of the state budget – Chapter 3.4

In addition to tax revenues, government spending policies are also funded from non-tax revenues, as shown in the particular table on page 30: Foreign transfers; dividends; super-dividends; Other non-tax revenues and domestic transfers. - which are then in this chapter further specified.

Table 4 of the EBP - Proposal of non-tax revenues, grants and transfers for 2019

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

Yes, they are for the years 2016 - 2021. Available in the document "Hlavná kniha" - page 28 and 30 of Chapter 3.

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:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Comment:

The particular multi-year revenues and their description starts on page number 18 and then most information is presented mainly in tables on page 28 and 30 of the main document "Hlavná kniha".

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

- *the amount of net new borrowing required during the 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:

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

Source:

<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

Comment:

Table 6 of the EBP -
Annex no. 6 on the Draft Budget - Update of the State Debt Management Strategy for 2015-2018
and General Ledger Chapter 2.5 - Total Public dept

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

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

Source:

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:

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

Source:

<https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=458334>

see 162857_subor.doc

Comment:

General Ledger of the EBP and Table 6 of the EBP -

Annex no. 6 on the Draft Budget - Update of the State Debt Management Strategy for 2015-2018

Peer Reviewer

Opinion: Agree

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

Information beyond the core elements (please specify)

Source:

<https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=458334>

see 162857_subor.doc

Comment:

Information beyond the core elements - e.g.

Compliance with the parameters of the refinancing, interest and foreign currency risk of the state debt - page 6 of the document - Annex no. 6 on the Draft Budget - Update of the State Debt Management Strategy for 2015-2018.

Development of average maturity (years) and duration (years) of state debt is available on page number 7. Other information about maturity of debt are including in the text about Re-Financial risks: Cumulative refinancing risk in individual years (% , as at 30 June 2018) - where refinancing risk consists of the sum of all payables due (maturities) in the specified period - presented on page number - 10.

Supplementary more detailed data are also available on www.ARDAL.SK - The debt and liquidity management agency, but the structure of the state debt is available only as of 31 December 2017

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/ekonomicke-prognozy/makroekonomicke-prognozy/46-zasadnutie-vyboru-makroekonomicke-prognozy-september-2018.html>

Comment:

In the main EBP document (162849_subor.doc). forecast of selected economic indicators (September 2018) - on page number 7. Interest rates are presented on page number 166.

Ministry of Finance of the SR - Macroeconomic Forecast Discharge - Financial Policy Institute - Macroeconomic Forecast - September 2018

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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

Source:
https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Comment:
All data are available in the general ledger

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

Source:
https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Information are presented in: 162849_subor.doc

Comment:
The data are presented on pp. 165-167 for interest rate projections, however some of the core elements are missing and the possible effects are not specified into different scenarios.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, 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:

b. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

Source:

general ledger of the EBP: https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

These information are included in the chapter 4 about Expenditures - in the descriptions given inside the budget structure of the particular ministries. For example for the Ministry of Health - beginning at page 95 - expenditures for the Health care are specified - where information about prediction without future change in policies is presented, however also following information and particular table is presented as well:

Value measures for money increasing the value and quality of health care reach 87 million. Other changes in spending-increasing policies amount to EUR 93 million. The impact of the changes that will have an impact on the NGA budget in the coming years will be updated to produce the following budget.

Similar specifications are presented for each ministry.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the

presentation includes only a narrative discussion, 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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Comment:

The information about influence of new state policies on the budget are stated in main EBP document however only for the expenditures. In the revenues, only small signs are presented - based on the new laws and focus of state policy - The new insurance tax is expected to bring the budget to 2019

73,6 mil. EUR and its yield until 2021 will rise to 78.1 mil. EUR, which is in line with the growth of the economy. At the same time, by canceling the non-life insurance levy, tax revenues will decrease by 20.0 mil. euros (page 23).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Additional information on new revenue policy proposals (including narrative discussions) is also presented in the remainder of Section 3.1 of the main EBP document (Rozpočtovanie daňových a odvodových príjmov verejnej správy/Budgeting of tax and levy revenues of public administration).

The response is revised from "c" to "a."

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:
General ledger - Chapter 4.3 - Budgeting of expenditure by selected areas

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

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

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

Answer:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Comment:

General ledger - Chapter 4.3 - Budgeting of expenditure by selected areas

The program structure includes all chapters except the General Treasury, where government debt is spent.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment

In addition, specific information on the General Treasury Administration for FY 2018 (BY-1) is presented on pp. 162-168 of the Main document/"Hlavná kniha."

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

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental

budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

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

Answer:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Direct link to file: https://hsr.rokovania.sk/data/att/162849_subor.docx

Comment:

See Section 4.1 of the general ledger on pg. 41; expenditure figures are provided for 2018 R (budgeted levels) and 2018 OS (preliminary estimate of actual execution).

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:

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Source:

General Ledger of the EBP package

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Comment:

General ledger - Chapter 4.3 - Budgeting of expenditure by selected areas, the economic and administrative classification is available - chapter 4.3 from page number 50

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

Source:

General Ledger of the main EBP package of documents

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Consultation with Budgetary Policy Section of the Ministry of Finance

Comment:

In the main EBP document "Hlavná kniha" (General Ledger), all expenditures, when shown in tables, there are several rows which serve for comparison of these expenditures to previous years and to future prognoses. For example on page 161 we can see expenditures of the Slovak Academy of science -and to compare the budget proposal for the year 2019 with the BY-1, -2, -3

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:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Comment:

General ledger - Chapter 4.3 - Budgeting of expenditure by selected areas - since 2016

The program structure also includes all chapters except the General Treasury, where government debt is spent.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment

In addition, specific information on the General Treasury Administration for FY 2016 and 2017 is presented on pp. 162-168 of the Main document/"Hlavná kniha."

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Comment:

Based on the Law on Budgetary responsibility:

Public administrations are required to draw up their budget for at least three financial years, with the draft budget also including the approved budget for the current financial year, the expected reality of the current financial year and the actual implementation of the budget for the previous two financial years. Government entities shall, when drawing up their budget, take into account forecasts published by the Ministry of Finance pursuant to paragraph 3.

Based on data available in the General Ledger, these are presented from year 2016, so three years before the start of the year 2019. However, for the year 2018 only preliminary estimate of expected actual outcome is available, so 2017 is the first to present actual outcomes.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

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

Answer:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

These data are available since 2016:

General Ledger - Chapter 3.4. Budgeting other than tax revenues of the state budget - since 2016
General Ledger - Chapter 3.1 Budgeting of the tax and contribution revenues

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

General Ledger - Budgeting of tax and non-tax revenues Chapter 3.1 and Chapter 3.4. - since 2016
For example table on page 25

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://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41 (see 162849_subor.doc)

See chapters 3.1 and 3.4 of the general ledger above.

<https://www.zakonypreludi.sk/zz/2004-523>
and consultation with the Budgetary Policy Section of the Ministry of Finance

Comment:

For the BY-1 two rows are used in comparative tables - one as "2018 R" and second one as "2018 OS" - this OS means "očakávaná skutočnosť" = "expecting reality" - which was prepared based on check made during the budget year - this was prepared based on made update.

In this matter, preparing of EBP documents is made in accordance with the existing law:
Based on the law on Budgetary rules in public administration - in the general government budget, there are also included the approved general

government budget for the current financial year, data on the expected reality of the current financial year and data on actual implementation of the general government budget for the previous two financial years.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Comment:

General Ledger - Chapter 3.1 and 3.4. Budgeting tax and other than tax revenues of the state budget - since 2016

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Comment:

General Ledger - Chapter 3.1 and 3.4. Budgeting tax and other than tax revenues of the state budget - since 2016

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Investigation from the EBP document package - "Main Ledger"
and Consultation with the Budgetary Policy Section of the Ministry of Finance

Comment:

In all comparative tables - rows with data from 2017 are available, There are data for the 2016, 2017, 2018 (sometimes only one data, in some cases both at the beginning as well as after update during the year) - as an example see table on page 25: data for 2016 and 2017 are presented in the columns labeled "Skutočnosť" (Reality).

This is also in order with the existing laws:

Based on the Law on Budgetary responsibility - Public administrations are required to draw up their budget for at least three financial years, with the draft budget also including the approved budget for the current financial year, the facts of the current financial year and the actual implementation of the budget for the previous two financial years. Government entities shall, when drawing up their budget, take into account forecasts published by the Ministry of Finance pursuant to paragraph 3.

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

The information is presented in following documents:

General Ledger - "Hlavná kniha" - https://hsr.rokovania.sk/data/att/162849_subor.docx (see Chapter 2.5)

Príloha č. 6 - "Annex no. 6 Updating the Government Debt Management Strategy for the years 2015 to 2018" - https://hsr.rokovania.sk/data/att/162857_subor.docx

More specific information are provided by the "ARDAL" = Debt and liquidity management agency

Which prepares for example:

Government debt management strategy for the years 2015 - 2018 -

https://www.ardal.sk/_img/Documents/O%20n%C3%A1s/Strategia%20riadenia%20dlhu/Strategia%20riadenia%20dlhu%202015_2018.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

Consultation with the Budgetary Policy Section of the Ministry of Finance

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

Based on the Law on Budgetary responsibility - Public administrations are required to draw up their budget for at least three financial years, with the draft budget also including the approved budget for the current financial year, the facts of the current financial year and the actual implementation of the budget for the previous two financial years. Government entities shall, when drawing up their budget, take into account forecasts published by the Ministry of Finance pursuant to paragraph 3.

Based on data available in the General Ledger, these data are available since 2017.

See table "Hrubý dlh verejnej správy (% HDP, stav k 31.12.)" on page 16.

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:

b. Yes, the core information is presented for all extra-budgetary funds.

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

direct link to file: https://hsr.rokovania.sk/data/att/162849_subor.docx

Comment:

State Housing Development Fund, Environmental Fund, Fuel Decommissioning - Page 12 General Ledger.

The information about one of the funds is on page 108 - The State Housing and development fund.

In particular, the Fund's own income, in particular from the repayment of loans granted, interest and the balance of previous years' funds, is EUR 298 million. euros. However data and discussion of the content for the other fund are only very brief such as the Nuclear Fund on page 125.

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:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

See General Ledger: https://hsr.rokovania.sk/data/att/162849_subor.docx

Comment:

General Ledger - Part 2 Budget Balance Sheet of the Public Administration - from page 8 to 15

On page 15 - 2.4 Consolidated general government budget balance is available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

General Ledger (chapters 2.1, 4.3 - https://hsr.rokovania.sk/data/att/162849_subor.docx)

Attachments - Municipalities Mainly Annex 1 Other regional public administration Entities

Transfers are described here:

- its starts on page number 3 - https://hsr.rokovania.sk/data/att/162852_subor.docx

Transfer from the state budget, from the state budget, from the budget to other activities in 2019 expectations in the amount of 1.05 billion. EUR, of which transfer 984 mil. euros and capital transfers 66.5 mil. euros.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

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

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

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

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

Answer:

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

Source:

Comment:

In the general ledger, there are few information about possible areas for which the new budget priorities will be focused, however these are not divided based on the criteria mentioned in this question.

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

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

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162852_subor.doc

Comment:

Annex no. 1 to the Draft Budget - Budgeting of Other Public Administration Entities in the ESA 2010 Methodology
For example on page number 28, budget of the Slovak television and Radio - including transfers - for a multi-year period.

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:

Comment:

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:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

Draft budget EBP - General ledger - Chapter 5 - Page 172

State financial assets are defined by Act no. 523/2004 Coll. on Budgetary Rules of Public Administration and on Amendments to Certain Acts, as amended.

Financial operations with state financial assets and other operations that affect the state financial assets are not part of the state budget revenue and expenditure.

The comprehensive list of the liabilities - is available in annex 4 and 5 of the EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

As Annex 4 only presents information through FY 2017 rather than for at least the budget year, the response is revised from "b" to "c."

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:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

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

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

This is not recorded in the budget; arrears are a non-issue since the introduction of the State Treasury system in 2003.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

See appendix 4: https://hsr.rokovania.sk/data/att/162855_subor.rtf

Comment:

Separate appendices to the Draft Budget - no. 4 conditional liabilities

The actual (possible) impact of contingent liabilities on the general government budget depends on facts that are not reported in the financial statements (eg, the course of litigation and their current status, the assessment of the dispute rate and the time to end it). Therefore, this value cannot be equated with budgetary needs for the financial year in question.

The value of contingent liabilities as at 31 December 2017 amounted to 13 827 308 ths. euros.

From our point of view, all information is presented however only till 31.12.2017, so answer "d" has been chosen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

IBP Comment

Annex (Príloha) 4 contains information on contingent liabilities, but only through 31 December 2017 rather than for FY 2019.

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

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the

fiscal implications and risks highlighted by the projections.)

GUIDELINES:

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

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

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

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

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

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

Answer:

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

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

Annex 5 to the Draft Budget specifies certain projections of future commitments, for example, Commitments linked with aging of the population

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

See https://hsr.rokovania.sk/data/att/162853_subor.docx - "Rozpočtové vzťahy SR a EÚ"/Budgetary Relations of the SR and the EU

Comment:

All budgetary Relations with the EU are detailed in Annex 2 (link above) - a separate section to the general ledger. Slovakia also benefits from donors' finances from the Norwegian Financing Mechanism.

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:

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

Source:

Comment:

Tax expenditures are specified in Chapter 3.5 of the General Ledger - Draft Budget. The information shall be provided within the meaning of 14 (2). 2 Council Directive 2011/85 / EU; and a separate MoF methodology, but at the level of the Draft Budget and the relevant supporting materials, not all key information is published - for example, lack of information on "intended beneficiaries". Some information is also partly available through applicable laws, especially their budget impact clauses, but these may not be considered EBP and supporting documents.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

d. No, estimates of earmarked revenues are not presented.

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

In the SR budget process, the basic rule is that the income is not earmarked because it could lead to inefficiency of expenditure or under-financing of specific expenditure from the revenue earned is financed by efficiency and necessity regardless of how it is incurred income from which they are financed. for example, the excise tax on cigarettes does not go auto-mechanically to finance the costs of smoking-related illnesses.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

The available information are linked with policies and program structure - Chapter 4.3 General Ledger.

In the Annex 4 - there are presented information about these policy priorities - for example for the Ministry of environment - on page 6 : - and this was a result of discussion

075 Environmental care 497 057 007

intention:

Reduce the burden on the environment, protect natural heritage, ecological stability and landscape diversity.

Selected goals:

Provision of flood protection - increase the share of the Slovak Republic flood protected area

Exhaust all available EU and SR funds

To ensure in the budget of the MoE SR budget funds for the activities of contributory organizations within the scope of the chapter

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

The available information are linked with policies and program structure - Chapter 4.3 General Ledger - for example on page 53 - these information are presented for a multi-year period for sub-programs like Protection of public order; Schengen security; Crime prevention etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Nonfinancial data can include information on:

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

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

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

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

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

Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

General Ledger: https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162849_subor.doc

Annex 4 of the EBP: https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

see 162855_subor.rtf

Comment:

For example on page 46 of the General Ledger, there is information including comparison of multi-year period for the employee indicators in public administration

Or page 31 of the Annex 4 of the EBP document provides short information about number of inspections for the Nuclear safety supervision

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

These data are available in Chapter 4.3 of the General Ledger, however, We have no fact behind goals and measurable indicators.

However in some cases, information about inspections is presented - for the nuclear protection - Page 31 of Annex 4 to the EBP.

Also specific information about expected number of students is provided on page 80 of the General Ledger - Number of university students and its prognosis till 2021.

On the page 101 of the General Ledger, there is presented prognosis of the health care results in 2030, such as: Number of patients; Number of beds; Average length of hospitalization; Bed occupancy etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Source:

hlavná kniha - https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

In the chapter 4.3 of the general ledger, these targets are available for the each ministry, however only for a few of them are the targets quantified, for example Ministry of Education - page number 78 - there is a chart describing population range based on the highest education and then on page 80 prognosis of expected number of students till 2030 is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

Hlavná kniha - general Ledger

Comment:

Page 60 - Chapter 4.3 of the general ledger - on the level of Ministry of employment. There is a short discussion in case of various supports for the impoverished population, however this is not covering all existing policies. Information about expected novelization and actualization of the support is included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those

outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

b. Yes, a timetable is released, but some details are excluded.

Source:

<https://www.zakonypreludi.sk/zz/2004-523>

Comment:

Handbook for the drafting of the general government budget and the Public Budgets Act (without specific dates, these are committed but unpublished). The handbook is in the financial newsletter and it is public, in its text budgetary rules contain certain dates, such as "The Government shall submit to the National Council a draft general government budget by 15 October of the current year, unless the National Council decides otherwise." in Section 14.3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

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

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

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

Answer:

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

Source:

https://www.finance.gov.sk/files/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability/PS_2018_FINAL.pdf

Comment:

Economic outlook and assumptions (chapter title - starting on page number 8) - Stability Program of the Slovak Republic for 2018-2021 (file name)

For example inflation rate is described on page 9 and in Graph 16 on page 13

Nominal GDP and real GDP growth: Table 2 on page 12

Interest rates: Table 1 on pages 8-9

Information beyond the core elements is contained in Table 2 on page 12

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

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:

Webpage of the Ministry of Finance - <https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability.html>

see file PS_2018_FINAL.pdf

Comment:

Chapter 5.2 - Expenditure objectives of the general government budget - on page 47, is partly dependent on education priorities.
Some limited information on fiscal impact of reforms is available in chapter 2.4,
Chapter 7 includes a short narrative on the main policy goals

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:

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

Source:

<https://www.finance.gov.sk/sk/financial/institut-financial-policy/strategy-materials/program-stability/program-stability.html>

Comment:

Chapter 5.1 Revenue objectives of the general government budget - Mainly general income and objectives

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:

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

Source:
<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/program-stability/program-stability.html>

Comment:
Chapter 2.8 of the Stability Program of the Slovak Republic for 2018 to 2021 - Page 31 - public debt. Data are available across all 3 types of debt expression, and this is usually compared to the forecast by 2021

Central government's debt burden: Graph 32 on pg. 31 and Table 20 on pg. 34

The information about net borrowing is accessible is in Chapter 2.8 "Public debt", on page number 34 - Table 20.

In the annex - mandatory tables - Tab 5 - there are available information about interest payment - http://ulozisko.institutfinancnejpolitiky.sk/?file=PS%252F2018%252FPriloha1%2B-%2BPovinne_tabulky_final.xlsx

Peer Reviewer
Opinion: Agree
Comments: Agree.

Government Reviewer
Opinion: Agree

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

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:
Stability Program

Comment:
For example, Table 13 of the PBS main document - Calculation of compliance with the expenditure rule covers the years from 2016 to 2021;

Table 18 Unchanged policy scenario and general government balance;
Tables 32 to 35 of the Stability Program of the Slovak Republic for 2018 to 2021

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:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

Enacted budgetary documents and consultation with the Budgetary Policy Section.

Comment:

The annexes to the Act on the State Budget contain the economic and organizational classification of revenues and expenditures of the state budget.

The general government budget also includes a functional classification of expenditure, which is not included in the State Budget Act for the relevant year.

In chapter 4.3 (starting on page 52) of the main ledger of the EB, expenditures are presented in administrative and economic classification:

<https://www.finance.gov.sk/sk/financie/verejne-financie/rozpocet-verejnej-spravy/>

Direct link to file: <https://www.finance.gov.sk/files/archiv/99/hlavnakniha.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer:

Administrative classification

Economic classification

Source:

<https://www.finance.gov.sk/sk/financie/verejne-financie/rozpocet-verejnej-spravy/>

Direct link to file: <https://www.finance.gov.sk/files/archiv/99/hlavnakniha.pdf>

Comment:

In chapter 4.3 (starting on page 52) of the main ledger of the EB, expenditures are presented in administrative and economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

<https://www.zakonypreludi.sk/disk/zz/file/2018/2018c000z0370p004.pdf>

Comment:

Annex no. 4 Expenditure of the state budget for the implementation of programs of the Government of the Slovak Republic and parts of programs of the Government of the Slovak Republic for 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

<https://www.finance.gov.sk/sk/financie/verejne-financie/rozpocet-verejnej-spravy/>

Comment:

The estimated revenues by category are presented in annex 1 of the Enacted State Budget Law, as well as in chapter 3.1 of the general ledger of the Enacted Budget.

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:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Enacted budget and consultation with the Section of budgetary policy

<https://www.zakonypreludi.sk/zz/2018-370>

Comment:

In Annex no. 1 there is a more detailed breakdown of tax revenue but not exhaustive. Non-tax revenue is shown with only one amount without a more detailed breakdown.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

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

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

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

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

<https://www.zakonypreludi.sk/zz/2018-370>

<https://www.finance.gov.sk/files/archiv/99/hlavnakniha.pdf> (General Ledger)

Comment:

Section 2.3.7: The state budget deficit for 2019 - see bottom of pg. 14

Section 2.5: Total debt outstanding for 2019 is listed on pg. 17 in table "Hrubý dlh verejnej správy" as a percentage of GDP (absolute 2019 GDP figures can be found on page 7 in table "Prognóza vybraných ukazovateľov ekonomiky (september 2018)")

Interest payments are presented as "Úrokové výdavky" in the table on pg. 16 of the General Ledger

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

64. What information is provided in the Citizens Budget?

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

GUIDELINES:

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

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

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

Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Source:

<http://www.rozpocet.sk/web/#/rozpocet/VS/kapitoly/0>

<http://www.rozpocet.sk/web/#/rozpocet/VS/kapitoly/0/kapitola/21/prehľad>

Comment:

The citizens budget is available as a web-page [rozpocet.sk](http://www.rozpocet.sk) where mainly expenditures and revenues are presented, Available in all 3 classifications + in the program structure

Peer Reviewer
Opinion: Disagree
Suggested Answer:

d. The Citizens Budget is not published.

Comments: There is not a Citizen Budget published in Slovakia (and the webpage [rozpocet.sk](http://www.rozpocet.sk) does not cover all the areas that should be covered by Citizen Budget... +it is not published/available in printed form, free of charge and distributed to public).

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper

versions and an Internet posting of a document might not be sufficient.

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

Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Source:

www.rozpocet.sk

Comment:

Extension of simplified budget information via the website: www.rozpocet.sk

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. A Citizens Budget is not published.

Comments: There is not a Citizen Budget published in Slovakia (and the webpage rozpocet.sk does not cover all the areas that should be covered by Citizen Budget... +it is not published/available in printed form, free of charge and distributed to public).

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

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

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

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

Consultation of with ministry of finance

Comment:

(Budget information published on: www.rozpocet.sk). - citizens version of the EB

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No citizens version of budget documents is published.

Comments: There is not a Citizen Budget published in Slovakia (and the webpage rozpocet.sk does not cover all the areas that should be covered by Citizen Budget... +it is not published/available in printed form, free of charge and distributed to public).

Government Reviewer

Opinion: Agree

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

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.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/>

Comment:

The financial statements include an economic and partial functional classification. Further data is reported on the website of the Ministry of Finance. According to this description of administrative classification, we can also report expenses by units. Already the breakdown of current and capital expenditures is broken down by EKRK, although there are no EKRK codes on the web. Functional classification is not published anywhere

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpoctu/>

Comment:

Expenditure is presented in economic classification,

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

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

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpoctu/>

Comment:

In the IYR only economic classification in simplified form is provided

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

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

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/>

Comment:

Ongoing implementation of the state budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies

to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/>

Comment:

Following structure of the revenues is available:

1. Tax revenues: of this: income tax; collected by collision; VAT; excise duties
2. non-tax revenues
3. grants and transfers - of this: income from the EU budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/>

Comment:

The report does not directly include comparison, but there is a prior period data available on the page that can be compared - the first column represents originally estimated budget, while following columns represent actual revenue by date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

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

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

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:

Consultation with the Budgetary Policy Section of the Ministry of Finance

<https://www.finance.gov.sk/sk/finance/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/>

Comment:

The IYRs only provide net new borrowing figures (in the form of the Schodok/Prebytok column).

These data are also presented on the English webpage of the Ministry of Finance:

<https://www.finance.gov.sk/en/finance/national-reporting/special-data-dissemination-standard/> a <https://www.finance.gov.sk/en/finance/national-reporting/sdds-plus/>

as well as on the webpage of the Agency for management of Debt:

https://www.ardal.sk/_img/Documents/Ekonomick%C3%A9%20inform%C3%A1cie/Monthly%20reports/MR_12_2018_sk.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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:

Consultation with the Budgetary Policy Section of the Ministry of finance

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnenie-statneho-rozpocetu/>

Comment:

The IYRs only provide net new borrowing figures (in the form of the Schodok/Prebytok column).

These data are available elsewhere, however:

<https://www.finance.gov.sk/en/finance/national-reporting/special-data-dissemination-standard/> a <https://www.finance.gov.sk/en/finance/national-reporting/sdds-plus/>

However not in the main document was this part, but it is not itself part of the IYRs. Also, it excludes some core information such as maturity and interest payments.

As well as at the webpage of the Agency for Management of the state debt: ARDAL

https://www.ardal.sk/_img/Documents/Ekonomick%C3%A9%20inform%C3%A1cie/Monthly%20reports/MR_12_2018_sk.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

There are no special mid year reports except of the monthly one, publicly available

Comment:

In addition to monthly reports, there are no specific: <https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/priebezne-plnost-statnej-pod/>

The macroeconomic forecasts do not contain the actual status updated on the date of the Committee meeting - published at:

<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/ekonomicke-prognozy/makroekonomicke-prognozy/45-zasadnutie-vyboru-makroekonomicke-prognozy-jun-2018.html>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, 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:

d. No, expenditure estimates have not been updated.

Source:

Consultation with the Section of budgetary policy of the ministry of finance

Comment:

The mid-year report is not publicly available, however this information is available in the EBP document: The draft general government budget for the next three-year period also includes information on the development of the current year's budget - section 2.1 of the general ledger.

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

The mid-year report is not available publicly

Comment:

Peer Reviewer
Opinion: Agree

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:

None of the above

Source:

Comment:

The document is not publicly available

Peer Reviewer
Opinion: Agree

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 detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

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

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

Comment:

MYR is not available publicly as a separate document

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:

d. No, revenue estimates have not been updated.

Source:

Consultation with the Budgetary policy section of the ministry of finance

Comment:

A special MYR is not available, however these data are possible to be found here:

The draft general government budget for the next three-year period also includes information on the development of the current year's budget - section 2.1 of the general ledger.

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Tax prognosis are available here: <https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/ekonomicke-prognozy/makroekonomicke-prognozy/47-zasadnutie-vyboru-makroekonomicke-prognozy-februar-2019.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

MYR is not available publicly as a separate document

Comment:

On the webpage of the ministry of finance, only tax revenues prognosis are available:

<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/ekonomicke-prognozy/danove-prognozy/danove-prognozy.html>

However, in the draft budget documentation, these data are available - but this is the EBP document - The draft general government budget for the next three-year period also includes information on the development of the current year's budget - section 2.1 of the general ledger.

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:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Comment:

A special MYR is not available publicly, however on the webpage of the Ministry of finance, these data are fully available - all individual sources of revenue accounting for all revenues: <https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/ekonomicke-prognozy/danove-prognozy/danove-prognozy.html>

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:

d. No, estimates of government borrowing and debt have not been updated.

Source:

Comment:

MYR as a special document is not publicly available, however these information are fully available in following form: estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented - at the main webpage of the Ministry of finance - prognoses - <https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/ekonomicke-prognozy/ekonomicke-prognozy.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Please see file "03_vlastnymat"

Comment:

Data are available here: <https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Own material - 2.1 General government balance - Fulfillment of general government revenue and expenditure (accrual basis)

1.2.5 - Comparison of macroeconomic assumptions of budget and reality

3.2 - State Budget Expenditures

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Direct link to YER package: <https://www.finance.gov.sk/files/archiv/36/SZU.zip>

Comment:

Table 7: economic/administrative classification (file: 13_Tab. f. 7 V∞davky štátneho rozpočtu podľa kategórií a kapitol μR 2017.xls)

Table 32: functional classification ("Tab. 32" in file: Tabulky z textu v elek.forme.xls)

Table 12: administrative/economic classification (file: 18_Tab. f. 12 V∞davky štátneho rozpočtu podľa kapitol μR a zdrojov za rok 2017.xls)

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:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

<https://www.finance.gov.sk/files/archiv/36/SZU.zip>

Comment:

Table 7: economic/administrative classification (file: 13_Tab. f. 7 V∞davky štátneho rozpočtu podľa kategórií a kapitol μR 2017.xls)

Table 32: functional classification ("Tab. 32" in file: Tabulky z textu v elek.forme.xls)

Table 12: administrative/economic classification (file: 18_Tab. f. 12 V∞davky štátneho rozpočtu podľa kapitol μR a zdrojov za rok 2017.xls)

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:

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

Website of the ministry of finance and consultation with the budgetary policy section

Comment:

in the large State budgetary report as a Year End Report there is table no. 15, which speaks about program spending chapters. Please see file: 21_Tab. f. 15 Prehľad výdavkov štátneho rozpočtu na realizáciu programov za rok 2017.xls

And if we include the closing chapter bills in the year-end reporting, they even comment on it in the text section in more detail.
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=452533#_Toc512599652

Comment:

Answer is "A" - the chapter 3.1 of the main material of the YER for FY 2017 contains more information regarding this question.

In chapter 3.1.1 (pg. 28) - following statement is presented: The total difference between the actual outcome and the budget for tax revenues was - 377 785 ths. EUR, which represents 96.7% of budget implementation. See pg.30 for non-tax revenues.

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:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Direct link to YER package: <https://www.finance.gov.sk/files/archiv/36/SZU.zip>

Comment:

See file "03_vlastnymat.doc"

See Table on page 7 - "Plnenie príjmov a výdavkov verejnej správy (na aktuálnej báze)"

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:

Based on the study of the YER package and consultation with the Section of Budgetary policy of the Ministry of finance

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Direct link to YER package: <https://www.finance.gov.sk/files/archiv/36/SZU.zip>

Comment:

See Table 2 (file: 08Tab. f. 2 Dačovú príjmy štátneho rozpočtu za rok 2017.xls) for individual sources of tax revenue

See Table 3 (file: 09Tab. f. 3 Nedačovú príjmy štátneho rozpočtu granty a transfery za rok 2017) for individual sources of non-tax revenue

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:

Study of the main YER document: <https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Direct link to YER package: <https://www.finance.gov.sk/files/archiv/36/SZU.zip>

See file "03_vlastnymat.doc"

Comment:

These data are fully available on the page 15 of the YER document - Public Administration debt

Additional data are also available through the webpage of the Dept management agency - ARDAL

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 central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year

Source:

Webpage of the Ministry of Finance and the main documents of the YER and consultations with the Budgetary policy section of the Ministry of Finance

Comment:

ministry of finance do not do budgeting of the debt according to investors, because no one knows in advance who will buy government bonds. At the end of the year, we are only evaluating the situation, but apart from the amount of debt and interest costs, we do not compare other items to the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/> - 2017

Direct link to YER package: <https://www.finance.gov.sk/files/archiv/36/SZU.zip>

See file "03_vlastnymat.doc"

Comment:

See section 1.2.5 on page 6 for comparisons of the macroeconomic suppositions of the budget and the reality. Nominal GDP, real GDP growth, and inflation are presented, along with other information such as unemployment rate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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.

IBP Comment

Estimates of differences between original projections of interest rates for FY 2017 and actual outcomes are not presented.

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

Information beyond the core elements

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Direct link to YER package: <https://www.finance.gov.sk/files/archiv/36/SZU.zip>

See file "03_vlastnymat.doc"

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/> - 2017

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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 these data are not available in the document presented as YER
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

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:

c. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Direct link to YER package: <https://www.finance.gov.sk/files/archiv/36/SZU.zip>

See file "03_vlastnymat.doc"

Comment:

The YER for FY 2017 presents expenditure on programs of the Social Affairs Ministry (both enacted levels as well as execution), such as Social Inclusion (see pp. 52-53). This is very short and without much detail presented, and there is no narrative. The main material includes an outline of

social affairs spending, which is partially aimed at the most impoverished parts of the population. A narrative is present explaining why social expenditure was lower than planned, but there is no in-depth analysis of particular policies.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon_diag&MasterID=6821&WorkitemID=49209

Comment:

There is available a short overview and discussion of the transfers from the state budget to some of the extra-budgetary funds on page number 51:

https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=452533#_Toc512599652

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.finance.gov.sk/sk/financie/statne-vykaznictvo/uctovne-zavierky-mfsr/suhrnna-uctovna-zavierka/>

Comment:

The Consolidated Financial Statement of Public Administration (Slovak: Súhrnná účtovná závierka verejnej spravy) includes a balance sheet and a profit & loss statement.

Yes, it is and its available here: <https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/uctovne-zavierky-mfsr/suhrnna-uctovna-zavierka/>

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:

Webpage of the SAI and consultation with the SAI staff

Comment:

National Audit Office performs all three types of the audit (Compliance, Financial Or Performance) and makes them publicly available.

The Supreme Audit Office (SAO) of the Slovak Republic conducts all three types of controls. Their share on the overall control activity of the office can be viewed on page 6 of the Annual Report of the SAO,

<https://www.nku.gov.sk/pravne-predpisy?>

https://www.nku.gov.sk/pravne-predpisy?p_p_id=101&p_p_lifecycle=0&p_p_state=maximized&p_p_mode=view&_101_struts_action=%2Fasset_publisher%2Fview_content&_101_returnToFullPageURL=%2Fpravne-predpisy&_101_assetEntryId=1278215&_101_type=document&redirect=https%3A%2F%2Fwww.nku.gov.sk%2Fpravne-predpisy%3Fp_p_id%3D3%26p_p_lifecycle%3D0%26p_p_state%3Dmaximized%26p_p_mode%3Dview%26_3_keywords%3Dv%25C3%25BDro%25C4%258Dn%25C3%25A1%2Bspr%25C3%25A1va%26_3_struts_action%3D%252Fsearch%252Fsearch%26_3_redirect%3D%252Fpravne-predpisy

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:

Information given on the webpage of the SAI and consultation with the SAI staff

<https://www.nku.gov.sk/documents/10157/164819/2017+-+Stanovisko+NK%C3%9A+SR+k+N%C3%A1vrhu+%C5%A1t%C3%A1neho+z%C3%A1vere%C4%8Dn%C3%A9ho+%C3%BA%C4%8Dtu+SR/6b0b66f6-1723-49d3-8e31-fbe528b9efb7?version=1.0>

Comment:

In theory, the SAO has authority to audit all public expenditure, including extrabudgetary funds. In practice, it performs audits on just a small percentage of the expenditure.

Despite the big effort of the SAI organization, their capacities are limited

Peer Reviewer

Opinion: Agree

Comments: Agree. There has never been a complete audit of all expenditures (never in history of Slovakia), although the SAO has the authority... but in fact not the capacity to do so.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

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:

Study of the webpage available documents of the SAI and consultation with the staff

<https://www.nku.gov.sk/documents/10157/166625/Spr%C3%A1va+o+v%C3%BDsledkoch+kontrolnej+%C4%8Dinnosti+NK%C3%9A+SR+za+rok+2018>

Comment:

Despite the big effort of the SAI in Slovakia, their capacities are limited.

: In theory, the SAO has authority to audit all public expenditure, including extrabudgetary funds. In practice, it performs audits on just a small percentage of the expenditure.

A list of control activities for can be seen on page 25 of the latest Annual Report of the SAO of the Slovak Republic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

<https://www.nku.gov.sk/documents/10157/164819/2017+-+Stanovisko+NK%C3%9A+SR+k+N%C3%A1vrhu+%C5%A1t%C3%A1tneho+z%C3%A1vere%C4%8Dn%C3%A9ho+%C3%BA%C4%8Dtu+SR>

Comment:

The SAI main document as and annual audit report includes some comments however these are not fully to be considered as summarizing reports:

<https://www.nku.gov.sk/stanoviska-k-navrhu-statneho-zaverecneho-uctu-sr>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

Consultation with the SAI staff

Comment:

These data are not available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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:

Consultation with the SAI staff

<https://www.nku.gov.sk/documents/10157/164819/2017+-Stanovisko+NK%3%9A+SR+k+N%3%A1vrhu+%C5%A1t%3%A1tneho+z%3%A1vere%C4%8Dn%C3%A9ho+%C3%BA%C4%8Dtu+SR>

Comment:

The executive or the legislature doesn't report on its actions taken to address audit findings.

<https://www.nku.gov.sk/documents/10157/164819/2017+-Stanovisko+NK%3%9A+SR+k+N%3%A1vrhu+%C5%A1t%3%A1tneho+z%3%A1vere%C4%8Dn%C3%A9ho+%C3%BA%C4%8Dtu+SR>

Peer Reviewer

Opinion: Agree

Comments: Agree. In fact the statement of SAO / NKÚ or Council for Budget Responsibility SR / Rada pre rozpočnotú zodpovednosť SR has only the real value of a suggestion (the politicians have no responsibility as for the next actions/correction steps after this statements).

Government Reviewer

Opinion: I choose not to review this question

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://www.rozpovtovarada.sk/eng/home>

Comment:

A special fiscal council exists in Slovakia that is called Council for Budget responsibility (CBR - <https://www.rozpovtovarada.sk/eng/home>) and which serves as an independent body for monitoring and evaluating the fiscal performance of the Slovak Republic. Its role, tasks and position among other institutions are given by the constitutional law – On budgetary responsibility: Fiscal Responsibility Act (no. – 146493/2011) adopted in December 2011 (https://www.rozpovtovarada.sk/images/constitutional_act_493_2011.pdf). The council is supported by the Office of CBR, whose budget is financed from the budget of the National Bank of Slovakia. Independence of CBR received positive assessments in comparison to other Slovak public institutions (<http://www.ineko.sk/clanky/analyza-ako-posilnit-nezavislost-a-odbornost-verejnych-institucii>) as well as to other EU Independent Fiscal Institutions (https://www.rozpovtovarada.sk/download2/dp1_2017_fc_in_action.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

Source:

<https://www.rozpocetvarada.sk/eng/rozpocet/146/discussion-papers>

Comment:

One of the main tasks of CBR as outlined in the FRA is to perform monitoring and assessment of the public finance developments, yet no forecasting responsibilities exist with respect to budgetary process. As a result, CBR forecasts do not enter official budget documents.

The CBR provides prepares and publishes various different analyses and forecasts on both macroeconomic as well as fiscal developments in Slovakia. Forecasts of medium-term developments with a detailed description of underlying assumptions are published twice a year within CBR official documents evaluating Stability Programme (https://www.rozpocetvarada.sk/download2/strednodobe_ciele_2018_zhrnutie_eng_final.pdf) and General Government Budget Proposal (https://www.rozpocetvarada.sk/download2/eng_hodnoteniervs_2019_2021_zhrnutie_final.pdf).

Furthermore, CBR has started recently to publish monthly reports that monitor short-term developments in tax revenues, government budget (such as Budgetary Traffic lights) and the economy (macroeconomic nowcasting).;

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:

b. Yes, the IFI publishes its own costings of major new policy proposals.

Source:

<https://www.rozpocetvarada.sk/svk/udrzatelnost/costing/stanoviska-podklady>

Comment:

There is no formal and binding requirement of CBR publishing costing of policy proposals. CBR may from its own initiative draw up and publish opinions on various legislative proposals submitted to the National Council. Such opinions can be also requested by a parliamentary caucus, yet CBR has the right to reject such requests. Given its constrained capacity, CBR publishes its costings only on a limited number of proposals (costings are available at <https://www.rozpocetvarada.sk/svk/udrzatelnost/costing/stanoviska-podklady>) focusing on those with substantial impact on long-term sustainability or transparency of the public finances.

Peer Reviewer

Opinion: Agree

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:

c. Rarely (i.e., once or twice).

Source:

<https://www.nrsr.sk/dl/Browser/Document?documentId=266504>

Comment:

The only formal interaction of CBR with the legislature explicitly outlined in the FRA concerns the report on compliance with the fiscal responsibility and fiscal transparency rules (<https://www.rozpocetovarada.sk/eng/rozpocet/130/report-on-compliance-with-fiscal-responsibility-and-transparency-rules>). This document is drawn up by the CBR each year by the end of August and is subsequently submitted for parliamentary debate to the National Council (see proceedings from the committee for finance and budget <https://www.nrsr.sk/dl/Browser/Document?documentId=266504>). The latest such report was presented on 10 September 2018.

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:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

<https://www.vlada.gov.sk/hospodarska-a-socialna-rada-sr/>

Comment:

Economy and Social Council of the Slovak Government is an advisory board and it discuss the already stated EBP.

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:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

Comment:

In the beginning of October after approval of the EBP by the tripartism, it is officially submitted as a governmental proposal to the national council where the discussions start in the particular committees.

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:

<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

Comment:

The approved EBP has a form of a Law proposal, it was discussed at the 38th session of the National Council of the Slovak Republic, Resolution No. 1525 of 5 December 2018

Process stage result: the approved EBP goes to the editorial board for publishing.

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:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

<https://www.zakonypreludi.sk/zz/2004-523>

Comment:

- Changes are always applied (never approved without changes).

In the mentioned link, information about amendments are given and only national council can approve or deny these proposals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

Vote on the debate of amendments: https://www.nrsr.sk/web/Default.aspx?sid=schodze/hlasovanie/vyhladavanie_vysledok&ZakZborID=13&CisObdobia=7&Text=&CPT=1090&CisSchodze=&DatumOd=&DatumDo=&FullText=False

se

Comment:

During the second discussion of the EBP in the parliament,

Supplementary and amendment proposals:

29. 11. 2018 Pčolinská, Adriana
29. 11. 2018 Gaborčáková, Soňa
29. 11. 2018 Marosz, Ján
29. 11. 2018 Sopko, Miroslav
29. 11. 2018 Sopko, Miroslav
30. 11. 2018 Kamenický, Ladislav
04. 12. 2018 Baláž, Radovan
04. 12. 2018 Beblavý, Miroslav

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:

<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

Finance and Budget Committee resolution: <https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=460040>

All the related resolutions of the Finance and Budget Committee are available at: https://www.nrsr.sk/web/Default.aspx?sid=vybory%2fstat_result&Text=&CisObdobia=7&FullText=True&CommitteeID=137&MeetingNr=&DocType=2

Joint report of the committees: <https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=460236>

Comment:

It's a decision of the Chairman of the National Council, which committees will be discussing the EBP before its discussion and approval by the national council. For the EBP 2019 following committees were applied:

20 November 2018, Committee of the Slovak Republic for Finance and Budget

22 November 2018, Committee of the Slovak Republic for Economic Affairs

20 November 2018, Committee of the National Assembly on Human Rights and National Minorities

21 November 2018, Committee of the SR for Agriculture and the Environment

20 November 2018, Constitutional Committee of the National Council of the Slovak Republic

15 October 2018, Committee of the SR for European Affairs

13 November 2018, Committee of the National Council of Culture and Media

20 November 2018, Committee on Education, Science, Youth and Sport

13 November 2018, Committee of the National Defense and Security Committee

12 November 2018, Committee of the SR for Public Administration and Regional Development

22 November 2018, Committee of the SR of the SR on social affairs

26 November 2018, Committee of the National Council for Health

13 November 2018, Foreign Committee of the National Council of the Slovak Republic

13 November 2018, Výbor NR SR pre kultúru a médiá

20 November 2018, Výbor NR SR pre vzdelávanie, vedu, mládež a šport

13 November 2018, Výbor NR SR pre obranu a bezpečnosť

12 November 2018, Výbor NR SR pre verejnú správu a regionálny rozvoj

22 November 2018, Výbor NR SR pre sociálne veci

26 November 2018, Výbor NR SR pre zdravotníctvo

13 November 2018, Zahraničný výbor NR SR

Peer Reviewer

Opinion: Agree

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:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

Comment:

Resolutions of the particular committees are published prior to the discussion and approval of the EBP by the national council. For the EBP 2019, 8 committee resolutions were published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

Comment:

The draft budget, which is submitted to the SR, also contains an evaluation. Under the 2019 proposal, the General Ledger provides information on the implementation of the budget in 2018 on the basis of the available data at that time as well as the forecast for the end of 2018.

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:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

<http://www.zakonypreludi.sk/zz/2004-523>

Comment:

Changes do not need to be approved by the Parliament - the NRSR empowers the Government and the Government of the Ministry of Finance to implement changes in the binding indicators - Budget Act and the Budgetary Financial Statement (Sections 14 to 17 of the Budget Act) - Budget Law - par. 1 part 1, letter c).

Par. 15, part 1 - The government or the Minister of finances are able to make these changes based on the mentioned law

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:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:

<http://www.zakonypreludi.sk/zz/2004-523>

<https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2018/370/>

Comment:

Parliament's approval is not necessary because Parliament in the budget approval of the government, the government has given its consent and the government grants approval to the Minister of Finance to make changes.

NO special additional approval is needed:

This is specified in paragraph 1 and in paragraph 15 and 18 of the Act 523/2004 on Budgetary Rules of Public Administration:

The Government or, on the basis of its authorization, the Minister of Finance may, to the extent and under the conditions laid down by the Act on the State Budget, authorize for the relevant financial year the execution of expenditure necessary for the economy of the Slovak Republic and not secured in the state budget.

Peer Reviewer

Opinion: Agree

Comments: Agree. And this is one of the biggest/most serious problems as for budgetary law & process.

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

<https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2018/370/>

<http://www.zakonypreludi.sk/zz/2004-523>

Comment:

The procedure is also applied to the question number 116. Paragraph 15 of the Public Finance Financial Law and paragraph 18 states that the commitment of the budget may be made by the Minister of Finance alone.

- part 2 of the paragraph 18:

The Ministry of Finance binds the budget in the chapter budget

a)

due to delimitation or task transition to another entity

b)

in the case of permitted overrun of the expenditure limit to another binding indicator,

c)

on the basis of a government decision, especially in the case of inconsistencies between state budget revenue and expenditure

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:

<https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

<http://www.zakonypreludi.sk/zz/2004-523>

May 2nd 2018: <https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?WFTID=NRDK&MasterID=264731>

Comment:

Prior to the meeting of the National Council, the Chairman of the National Audit Office and before that the National Council Finance Committee - it was held on May 2nd 2018 -May 2nd 2018: <https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?WFTID=NRDK&MasterID=264731>

A resolution on the AR is released, but no report with findings or recommendations is available.

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:

<https://www.nku.gov.sk/documents/10157/163701/Znenie+%C3%BA%C4%8Dinn%C3%A9+od+15.2.1993/6e7560c1-c2f5-405b-b1dc-0ff01439e709?version=1.1>

Comment:

The text of Act no. 39/1993 Z.z. on the Supreme Audit Office of the Slovak Republic

Paragraph 8:

Part 2 - The Chairperson and two Vice-Chairs are elected and recalled by the National Council of the Slovak Republic by secret ballot.

Part 3 - The term of office of the Chairperson and of the Vice-Presidents shall be five years.

Part 4 - The Chairperson and the Vice-Presidents may be elected for no more than two consecutive terms.

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.gov.sk/documents/10157/163701/Znenie+%C3%BA%C4%8Dinn%C3%A9+od+15.2.1993/6e7560c1-c2f5-405b-b1dc-0ff01439e709?version=1.1>

Comment:

Paragraph 12 of the Law 39/1993:

(1) The function of the Chairperson or Vice-Chairs will end:

- (a) upon expiry of the term of office, unless otherwise provided in this Act,
- b) by resignation,
- c) by withdrawal from office.

(2) The National Council of the Slovak Republic shall recall the Chairperson or the Vice-Chairperson from office, if

- (a) has been lawfully sentenced for an intentional criminal offense,
- b) performs a function or activity incompatible with the function of the chairman or vice-chairman according to § 10,
- (c) failing to comply with the obligations laid down by this Act.

(3) The National Council of the Slovak Republic may appeal to the Chairperson or the Vice-Chairperson if it does not perform its function for more than six consecutive calendar months.

(4) The National Council of the Slovak Republic may suspend the office of President or Vice-Chairperson if there has been a criminal prosecution against him.

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:

Act of the National Council of the Slovak Republic on the Supreme Audit Office of the Slovak Republic: <https://www.zakonypreludi.sk/zz/1993-39#f2154983>

Comment:

Separate budget chapter of the State Budget.

MINISTRY OF FINANCE Must have the approval of the Supreme Audit Office to bind budget expenditure - based on Article 21a - the Supreme Audit Office Act.

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.gov.sk/documents/10157/163701/Znenie+%C3%BA%C4%8Dinn%C3%A9+od+15.2.1993/6e7560c1-c2f5-405b-b1dc-0ff01439e709?version=1.1>

Comment:

Based on the law 39/1993 - paragraph 1 says that:

Position of the Supreme Audit Office of the Slovak Republic: The Supreme Audit Office of the Slovak Republic (hereinafter referred to as "the Office") is a state body which is independent in its control activities, bound only by law.

Paragraph 2:

The Office controls

- a) management of state budget funds,
- (b) management and disposal of state property,
- c) disposal of property rights and claims
- (d) the method of levying and recovering taxes, levies, fees and penalties, which are the revenue of the State budget

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:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

<https://www.nku.gov.sk/sekcie-a-odbory-nku-sr>

Competence law - SAI under the Statute - Internal Auditor's Report: <https://www.nku.gov.sk/sekcie-a-odbory-nku-sr>

Comment:

There is no special document or any other publicly available data, only in the organizational structure, there are mentioned two possible departments focusing on an Internal review on audit activities of the SAI.

Control section of the SAI:

provides methodical management and implementation of continuous and subsequent quality evaluation of control activities.

The internal auditor's department is directly managed by the President of the SAI.

However no further publicly available data are available in this issue.

Peer Reviewer

Opinion: Agree

Comments: Agree. Our supreme audit office is NKU and nobody is above them as for control... so nobody controls the controllers in fact...

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:

c. Rarely (i.e., once or twice).

Source:

<https://www.nku.gov.sk/web/sao/news>

https://www.nku.gov.sk/aktuality/-/asset_publisher/9A3u/content/vyrocnu-spravu-za-rok-2017-poslanci-nr-sr-jednohlasne-oduhlasili?inheritRedirect=false&redirect=https%3A%2F%2Fwww.nku.gov.sk%2Faktuality%3Fp_id%3D101_INSTANCE_9A3u%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_pos%3D1%26p_p_col_count%3D3%26_101_INSTANCE_9A3u_advancedSearch%3Dfalse%26_101_INSTANCE_9A3u_keywords%3D%26_101_INSTANCE_9A3u_delta%3D10%26p_r_p_564233524_resetCur%3Dfalse%26_101_INSTANCE_9A3u_cur%3D5%26_101_INSTANCE_9A3u_andOperator%3Dtrue

Comment:

The chairperson of the SAO take part not more than 2 times, conducting:

- State Budget Statements - https://www.nku.gov.sk/aktuality/-/asset_publisher/9A3u/content/nku-sr-v-stanovisku-k-navrhu-statneho-rozpoctu-na-rok-2018-upozornuje-na-viacere-rizi-1?inheritRedirect=false&redirect=https%3A%2F%2Fwww.nku.gov.sk%2Faktuality%3Fp_id%3D101_INSTANCE_9A3u%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_pos%3D1%26p_p_col_count%3D3%26_101_INSTANCE_9A3u_advancedSearch%3Dfalse%26_101_INSTANCE_9A3u_keywords%3D%26_101_INSTANCE_9A3u_delta%3D10%26p_r_p_564233524_resetCur%3Dfalse%26_101_INSTANCE_9A3u_cur%3D9%26_101_INSTANCE_9A3u_andOperator%3Dtrue

- Own Budget Report

- On Demand: Bratislava - Parliament will set up a special audit committee to discuss the findings of the Supreme Audit Office (SAO) in more detail.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that 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:

d. The requirements for a "c" response or above are not met.

Source:

Source: Law on budgetary rules in public administration - 523/2004 - <http://www.zakonypreludi.sk/zz/2004-523>

Example: various granting opportunities given by the Ministry of Education, Ministry of Culture or Ministry of Economy – this has e.g. a special

Foundation of the Ministry of Economy of the Slovak republic which offers granting schemas to support public needs related with the focus of the ministry – to support entrepreneurial activities etc.

Comment:

In Slovakia, there exist a partial participation represented by the Committee for Tax Prognosis, by which participation professionals as selected deputies from the public, thenafter by published reports, the partial participation of general public is possible. This partial participation is made only in the phase of budget execution – already enacted budget by using various grant schema. The law on budgetary rules in public administration gives mandate to each ministry to offer special grants – these serve as public participation on the budget, because the grants are focused on support of public needs according to their decision, after fulfilment of the rules given by particular ministries.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from 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:

Governmental board fo the retired citizens: <https://www.employment.gov.sk/sk/ministerstvo/rada-vlady-sr-prava-seniorov/>
Government Council on Human Rights, National Minorities and Gender Equality: <https://www.radavladylp.gov.sk//>
Government Council of the Slovak Republic for non-governmental non-profit organizations: http://www.minv.sk/?ros_rvmno
Committee on Persons with Disabilities (Ministry of employment...): <https://www.employment.gov.sk/sk/vybor-pre-osoby-so-zdravotnym-postihnutim/>

Comment:

The „A“ respond is able to be fulfilled only in case of admission given for the grant schemas as participation possibilities. Many of these granting schemas reflect on needs of the under-represented parts of the population, however only on the level of enacted budget.

However, there exist also advisory boards of the Slovak Government and of the Ministry of employment, social affairs and family – for the specific groups including under-represented parts of the population, which have the possibility to comment the budget in any level of its creation:

Governmental board fo the retired citizens: <https://www.employment.gov.sk/sk/ministerstvo/rada-vlady-sr-prava-seniorov/>

Government Council on Human Rights, National Minorities and Gender Equality: <https://www.radavladylp.gov.sk//>
Government Council of the Slovak Republic for non-governmental non-profit organizations: http://www.minv.sk/?ros_rvmno
Committee on Persons with Disabilities (Ministry of employment...): <https://www.employment.gov.sk/sk/vybor-pre-osoby-so-zdravotnym-postihnutim/>

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:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Beside Deficit and debt level

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges,

procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Example: The Tax Forecasting Committee evaluates the budget also during the budgetary year-

<https://www.rozpocetovarada.sk/svk/rozpocet/144/makroekonomicky-vybor-a-vybor-pre-danove-prognozy>

Comment:

As mentioned in the previous questions, in Slovakia there does not exist any special mechanism for full public participation in all budgetary periods however there exist some partial tools, through which executive bodies invite professionals representing selected public individuals. Example: The Tax Forecasting Committee evaluates the budget also during the budgetary year-

<https://www.rozpocetovarada.sk/svk/rozpocet/144/makroekonomicky-vybor-a-vybor-pre-danove-prognozy>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Additional information: The Committee members include representatives of the following institutions: Ministry of finance, ARDAL, State Treasury, Slovak National Bank, INFOSTAT, ING Bank, SLSP bank, Tatra banka and CSOB bank. The Committee holds its sessions at least three times a year during the main stages of preparation of the national budget. More information here: <https://www.mfsr.sk/en/finance/institute-financial-policy/economic-forecasts/> The Committee's statute and specified meeting dates are at: <https://www.mfsr.sk/sk/financie/institut-financnej-politiky/ekonomicke-prognozy/danove-prognozy/danove-prognozy.html>

IBP Comment

According to the Ministry of Finance's description of the Committees (see <https://www.mfsr.sk/sk/financie/institut-financnej-politiky/ekonomicke-prognozy/ekonomicke-prognozy.html>), their work is aimed at "increasing the transparency and objectivity of the MoF SR forecasts." In this framework, "The Committee [on Macroeconomic Forecasts] meets regularly twice a year before the creation of the starting points and the finalization of the draft state budget itself," while [The Committee on Tax Forecasting] meets at least three times a year, in accordance with the main stages of the preparation of the state budget." As there is no clear focus on monitoring implementation of the annual budget, the response is revised from "c" to "d."

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:

Advisory council of the ministry of employment, social issues and family - Council for disabled persons - <https://www.employment.gov.sk/sk/vybor-pre-osoby-so-zdravotnym-postihnutim/>

Comment:

The advisory bodies and councils of the Government as well as Ministry of employment which serves for specific or under-represented group of citizens have beside of other activities also ability to make initiatives and propose inputs, however we can say that there exist a mechanism to fulfill the „a" respond, however the way of its use is very limited, according to the publicly available results, its not used. In this case a special analysis needs to be done to evaluate the way of use in internal processes, because publicly available data are not provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Additional information, on the macroeconomic and tax forecasting committees evaluated in question 128: In the preparation of the forecasts, they usually consider the vulnerable groups of citizens point of view, however this is not official as a must - there is no mechanism for it - and the members of the committee do not seek for these individual point of views. As an example - result of such a committee meeting: https://www.mfsr.sk/files/archiv/priloha-stranky/3436/31/2017_13_Danovy_vybor.pdf

IBP Comment

In light of the IBP comment on Q128, the existing response of "b" is maintained.

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:

Source: Budget of the public Administration for years 2018 – 2020: <https://www.finance.gov.sk/sk/financie/verejne-financie/rozpocet-verejnejspravy/>

Comment:

In the document: The budget for the next 3 years, there are informations about the parts where the current year's development is also assessed on the revenue and expenditure side, there are also parts of taxes, macroeconomics, microeconomics and similar.

The most significant place has the Council for budgetary responsibility, which covers all the 6 mentioned parts - but only on the level of engagement of professionals, not general public:

<https://www.rozpocetvarada.sk/eng/rozpocet/125/what-do-we-do>

<https://www.rozpocetvarada.sk/eng/rozpocet/173/advisory-panel>

<https://www.rozpocetvarada.sk/eng/rozpocet/120/publications>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The researcher refers to the Council for Budget Responsibility, which is Slovakia's Independent Fiscal Institution. On the basis of the IBP comment for Question 128, the response is revised from "a" to "d."

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Source - website of the Ministry of Finance of the Slovak Republic:

<https://www.finance.gov.sk/sk/verejnost/informacny-servis/poskytovanie-informacii/miesto-cas-sposob-ziskavania-informacii/>

Comment:

Ministry of Finance provides information on public engagement, it also addresses the advisory boards and other councils and asks for nomination of representatives for the public engagement however this information is not comprehensive.

<https://www.finance.gov.sk/sk/verejnost/informacny-servis/spravy-vybavovani-peticii-staznosti/>

<https://www.finance.gov.sk/sk/media/tlacove-spravy/cerpanie-sf-kf-k-28-2-2019.html>

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:

Source - website of the Ministry of Finance of the Slovak Republic: <https://www.finance.gov.sk/en/public/>

Comment:

On the webpage of the Ministry of Finance nor anywhere else, there is no special information about public engagement nor the feedback on citizens' inputs. Only information given are related to general data available through report from the governmental or parliamentary or any other councils and from webpages about published grant schemas and rozpocet.sk

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:

Source - website of the Ministry of Finance of the Slovak Republic - information for public - Information service:
<https://www.finance.gov.sk/sk/verejnost/informacny-servis/spravy-vybavovani-peticii-staznosti/>

Comment:

The requirements are met only partially for the professionals – through the Councils mentioned in question 128 – Macroeconomic Forecasting Committee and Tax Forecast Committee: <https://www.rozpocetovarada.sk/svk/rozpocet/144/makroekonomicky-vybor-a-vybor-pre-danove-prognozy>
Also the grant schemas for participation of under-represented groups of general public and ways of their use are providing records about inputs for use and for amendment of rules used in these schemas, however there does not exist any general or specific information on citizens' inputs used. Only one exceptions are the outcomes of the petitions which are publicly available on the webpage of the Ministry of finance:
<https://www.finance.gov.sk/sk/verejnost/informacny-servis/vysledok-vybavenia-peticie/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Per the survey guidelines, only the macroeconomic and tax forecasting committees discussed in Question 128 are to be evaluated for this question (in the case of multiple potential participation mechanisms, "the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget" is to be assessed). Per the IBP comment on Q128, the response is revised from "c" to "d."

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:

- Tripartite for individual ministries – also sectoral tripartite:
Federation of employers' association of the Slovak republic - <http://www.azsz.sk/en/category/triparity/>
Economy and Social Council on the Governmental level - <https://www.government.gov.sk/>
- regarding Wages - Collective bargaining law

Comment:

While the timetable is not public, but internal, both macro and tax choices are often required by the legislature, and those parties that are also involved in the activities of these committees can predict when planned. In the budget schedule the records of committees are visible but not publicly available (internal budget document).

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

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:

Source: <https://www.employment.gov.sk/sk/vybor-pre-osoby-so-zdravotnym-postihnutim/>
- Council for disabled persons - on the level of Ministry of employment, social issues and family

Comment:

Similarly like in question 125. almost each ministry uses a grant schemas for public engagement and participation on the their budget expenditures, where participation of professionals through sectoral tripartities, councils and boards are meet, however only during the budget implementation phase. Based on this explanation, this can be considered as a participation but not for general public, but only for some related groups of citizens through the existing councils and board, usually represented by the professionals. About these meetings there are no structured information, only ad hoc.

However as a partial participation (provided by professionals), we can understand also the Council for budget responsibility - for example their meeting in October 2018:

https://www.rozpovtovarada.sk/download2/minutes2018_01.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation

mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

b. Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

Source: <http://www.zakonypreludi.sk/zz/1996-350>

Law on Procedural rules of the national council - paragraph 18

Comment:

Particular meetings of the Committees of the National Council are publicly available for participation of the general public (after registration and fulfillment of the stated rules) – for example in some cases, the committee meeting is publicly available only if their members decide about it in a vote. Similar situation is for full participation – in case of a public proposal submission. Specific conditions are stated in the Status of the Financial and Substantive Committee.

Based on the paragraph 18 of the Law 350/1996 on the procedural rules of the National Council, "Public meetings of the national council" in part 4: (4) The meetings of the National Council, which discuss the proposals concerning the state budget, taxes and fees, are always public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Petitions from the public are provided based on procedure specified at: <https://www.nrsr.sk/web/?sid=publicAndMedia/petitions/procedure> Or request on information can be given, therefore, response b) is more likely to be used than response c): <https://www.nrsr.sk/web/?sid=infoziadost> Usually practice is that if someone wants to speak they nearly always give him/her this ability. For example representatives of social partners or other CSOs.

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:

d. The requirements for a "c" response or above are not met.

Source:

Source: <http://www.zakonypreludi.sk/zz/1996-350>
Law on Procedural rules of the national council

Comment:

The same as for question no. 136, according to the statute, public participation is possible, but its use is based on the public interest itself, but theoretically it may concern all the above areas, although not at the same time.

Based on the paragraph 18 of the LAw 350/1996 on the procedural rules of the National Council „Public meetings of the national council" in part 4: (4) The meetings of the National Council, which discuss the proposals concerning the state budget, taxes and fees, are always public.

Also based on the paragraph 54, the national council or its committees are able to invite usually professionals or any other people to express their opinions or to prepare analyzes and studies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Additional information: As explained in the previous answers, the public engagement in this question is very theoretical, it can be made however is not often used, There were several hearings of this committee meetings in that period and due to those reports, the was no public testimony. However again just a reminder - there was no engagement, but it was possible to ask for it due to the statute.

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:

Source: <https://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&MasterID=7022>

Details of the draft law on the state budget, including the proceedings of the committees, the amendments proposals

Comment:

This is not solved separately, but in general without any particular emphasis on the area of the question, all results of the meeting are made available to the public through the minutes of the Committee meeting and available on the website of the National Council.

Discussion of the gestor committee - Committee for finance and Budget - provides full report:

<https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=460236>

However in this report there is no special part on citizens proposals, since these are usually limited into proposals or comments of specific citizens' committees or groups, usually represented by professionals. However the existing laws enable public to be engaged in the procedures and participate, but there are no special mechanisms to influence this.

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:

d. The requirements for a "c" response or above are not met.

Source:

Source: https://www.nrsr.sk/web/Static/sk-SK/NRSR/Doc/zd_rokovaci-poriadok-20190123.pdf
- the Rules of Procedure of the National Council

https://www.nrsr.sk/web/Default.aspx?sid=schodze/informacia_denne_rokovanie_vysledok&Text=&CisObdobia=7&DatumOd=2018-5-22%20:0:0&DatumDo=2018-5-22%20:0:0&FullText=True&CisSchodze=0 - see Meeting #31

Comment:

The situation is similar like for question no. 136, according to the statute, public hearing are allowed by the law and therefore also public hearings on the audits reports are also allowed and limited just by the capacity of the room possible, but its use is based on the public interest itself, but theoretically it may concern all the above areas, although not at the same time.

Based on the paragraph 16 of the Law 350/1996 and on the procedural rules of the national council:

The meetings of the National Council, which discuss the proposals concerning the state budget, taxes and fees, are always public.

Public contributions are possible through the discussion possibilities with the government members or the parliamentarians.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The ability of citizens to attend or be invited to committee hearings is already evaluated in question 136. As there is no cited example of testimony or input from members of the public regarding the Audit Report, the response is revised from "b" to "d" to ensure consistency across survey countries.

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:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

Source: Web-site of the SAI and consultation with the Department for strategies and analyses of the SAI:
<https://www.nku.gov.sk/podavanie-informativnych-prispevkov-ku-kontrolam>

<https://www.nku.gov.sk/documents/10157/749295/Nefunk%C4%8Dnos%C5%A5+vn%C3%BAtornej+kontrolny%C2%2C+podnety+ob%C4%8Danov%C2%2C+obec+Kamen%C3%ADn/c101a234-f2e6-4003-bab1-30ad57f78b5d>

Comment:

The existing mechanisms allow anybody to send suggestions either new or regarding the existing audit.

The suggestions from citizens, deputies and institutions, are able to be sent to the SAI by post, electronically as well as through a form on the web site of the Office: <https://www.nku.gov.sk/podanie-staznosti>

- The public may file a submission during the inspection
- The public is addressed in some audits by means of questionnaires

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Source: <https://www.nku.gov.sk/informovanie-sa-o-stave-staznosti-a-podnetu-pre-nku-sr>
Web-site of the Supreme Audit Institution - Information on the actual stage in complaints and incentives

<https://www.nku.gov.sk/documents/10157/166625/Spr%C3%A1va+o+v%C3%BDsledkoch+kontrolnej+%C4%8Dinnosti+NK%C3%9A+SR+za+rok+2018>

Comment:

Service - Informing about the state of complaints and incentives for the SAO SR allows the citizens to monitor the life cycle of its initiative, complaints. It is available upon signing only to the person who submitted the complaint. only aggregated information is provided to the general

public - for example, that some of the control activities were carried out at the instigation of the citizens.

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:

Source: Complaint possibility for everyone interested in the issues - at SAI web-site accessible for everyone:

<https://www.nku.gov.sk/sk/web/nku/podanie-podnetu?>

[p_p_id=complaint_WAR_nkuportlets&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_complaint_WAR_nkuportlets_view=init_new&_complaint_WAR_nkuportlets_requireLogin=false](https://www.nku.gov.sk/sk/web/nku/podanie-podnetu?p_p_id=complaint_WAR_nkuportlets&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_complaint_WAR_nkuportlets_view=init_new&_complaint_WAR_nkuportlets_requireLogin=false)

Specific tool:

Source: Submission of the informative contributions to the controller: <https://www.nku.gov.sk/podavanie-informativnych-prispevkov-ku-kontrolam>

Comment:

Each citizen can react on the audit investigations results published in Annual report or Report on the outcome of the control activity, by submission of a proposal in written form or using an online system.

However there exists also specific tool:

Service - Informative Contributions to Controls enables citizens to access information on the audit plan of the SAO SR, to provide information on current ongoing controls and, moreover, enables citizens to actively participate in control activities by providing their knowledge, contributions or documents to planned or even ongoing inspections.

These information are available only in Slovak language and only after login and only to the particular person who have sent the compliant:

Control / Control Action / Name of Control or Subject Name / Submission Date / Subject of Submission / Detail

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:
Slovakia is participating in the Sector Module for the education sector

Peer Reviewer
Opinion: Agree

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:
d. No, the Executive's Budget Proposal does not present total revenues earmarked for the sector or the total sector's expenditure associated with earmarked revenue.

Source:
Previous practice and consultation with the authorities

Comment:
It is a rule which is not included in any specific document.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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:
d. No, the Year-End Report (or the final In-Year Report) does not present total revenues earmarked for the sector or the total sector's expenditure associated with earmarked revenue.

Source:
Previous practice and consultation with the authorities

Comment:
Inline with S1, this is a general rule which is not included in a specific document

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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:

<https://www.employment.gov.sk/sk/ministerstvo/rozpocet-ministerstva/rozpocet-ministerstva-rok-2018.html>

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

If the EU funds are understood as donor assistance, then these questions are answered also on the sector level. For example on the level of Ministry of employment, social affairs and family, The sources from the EU budget are clearly presented in the budget of the ministry. However this document presents Enacted Budget rather than EBP.

On the level of EBP, the data are specified on page 58 of the main EBP document "hlavná kniha". However these are presented only on the main level and also Annex 2 - budgetary relations with EU present only program level structure based on the operational programs not on the sectoral level.

Peer Reviewer

Opinion: Agree

Comments: Agree. Also one of the serious problems of our budgetary law & process.

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:

c. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification, but it is not consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget.

Source:

EB - <https://www.finance.gov.sk/sk/financie/verejne-financie/rozpocet-verejnej-spravy/>

EBP - <https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/navrh-rozpocetoveho-planu/navrh-rozpocetoveho-planu.html>

YER - <https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Comment:

The Year End report present expenditures by a functional classification. However the 2017 EB nor 2017 EBP do not present functional classification in a similar way, thus comparison is not possible. Though the 2017 EBP presents functional classification in Table 10 on page 30, it is not the same presentation as in the 2017 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:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by a subfunctional classification. (Please note in the comments in which document(s) the second-level functional classification is presented.)

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41 - EBP

Comment:

For example for the Ministry of Employment, Social Affairs and Family, the expenditures are described on page 58 of the "Hlavná kniha" as a main document of EBP.

On page 60 of this document, expenditures are represented for the particular areas like social inclusion which is divided into activities like family support, or support of social services. Similar situation is described on page number 73 for the Ministry of education...

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:

c. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by a subfunctional classification, but it is not consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>
Document marked as "vlastny material"

Comment:

The expenditures are divided into these functional areas: General public services; Economic area; Social Security; Education; Public order and security; Defense; Environmental Protection; Recreation, culture and religion; Housing and amenities; Health service. This functional classification is shown in particular chapter 3.2.2, while more detail sub-functional structure is presented in additional Excel table 11, however there is then missing discussion part.

When comparing with the 2017 EBP, the Cofog classification presented there is very similar. Also including these 10 basic areas - Tab 10 on page 30 (<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/navrh-rozpocetoveho-planu/navrh-rozpocetoveho-planu.html>)

On the level of YER, there are given 17 items on the level of sub-functional classification:

However the more detail structure in EBP in additional table is missing.

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:

c. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification, but it is not consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>
Table 12: administrative/economic classification

Comment:

The classification based on administrative units such as ministries etc. is presented however is not full and not in the same structure as Enacted Budget. Particular administrative units are mentioned in the YER, however not describing all expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

2017 EBP: <https://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=230> The administrative classification is visible in table 12 (<https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=431331>)

S8. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by program?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by program. (Please note in the comments in which document(s) programs are presented)

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41
"Hlavná kniha"

Comment:

Main document of the EBP – Chapter 4.3 "Budgeting of expenditures based on specific areas" – for Example Ministry of Education (page 69), there are three main chapters such as - Effective and reliable state administration; - Education and training of youth; - Interdepartmental programs. Each of them is then divided into several others.

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:

c. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by program, but it is not consistent with the programs presented in either the Executive's Budget Proposal or the Enacted Budget.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

<https://www.finance.gov.sk/files/archiv/36/SZU.zip>
<https://www.finance.gov.sk/sk/financie/institut-financnej-politiky/strategicke-materialy/navrh-rozpocetoveho-planu/navrh-rozpocetoveho-planu.html>

Comment:

In a supplement document available in Excel, Table 15 - "Overview of state budget expenditures for program implementation" of the EBP. When comparing these two documents, the YER shows all the information like EBP, however the sectors are also divided into more priorities than to number presented in EBP.

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41
document - "Hlavná kniha"

Comment:

The information presented in the EBP is specific - so the program structure of expenditures is available on the level of ministries or another organizations of state administration, based on the program structure. See main document "Main ledger" - from page number 50.

For example on page 59, there are presented expenditures for the Ministry of employment, social affairs and family.

This specific sector is presented not only in general, the expenditures are divided into specific areas such as Social Inclusion, Employment policy, Institutional support, etc. Each area (program) is then divided into sub-areas (activities) such as Social inclusion is divided into activities like family support, or care of threaten children (page 60). Similar situation for the Ministry of Education is described starting on page 69, more details on page 73, however these data are available only below the first level. Therefore in this situation, we marked "b", because existing measurements are unsystematic.

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:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Comment:

The program classification is available in quite a detail structure not only in the main document, but also in additional tables, mainly table 15, however these data are not presented on below the second-level structure nor in the administrative nor in program 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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

For the sector expenditures, the economic classification is not presented, only on the main level.

For example on the level of MInistry of employment, social affairs and family, the expenditures are visible in table on page 58, however the economic classification is visible only on the level of the whole area covered by the ministry, not for specific secotr's expenditures organized by functional or program level.

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:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

The geographic distribution is presented only partially in the main document, however Annex 1 shows more information, mainly regarding the self-government regions, but these are not presented as a distribution of sector's expenditures.

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:

c. Yes, the Year-End Report (or the final In-Year Report) presents *at least total*/intergovernmental transfers to the sector.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Comment:

Chapter 3.2.3 - Relations of the state budget to the municipalities and Chapter 3.2.4 - Relations of the state budget to self-government regions, in the text, more information about particular ministries is shown

On page 69 there is a table showing transfers to municipalities for the education sector. Since this is reflected as a lump sum (i.e. since we don't see how much education funds go to Košice III or to Trnava or to Piešťany), we cannot mark anything higher than a "c" here.

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:

a. Yes, the Executive Budget Proposal presents expenditure for individual front-line service delivery units for the sector. (Please note in the comments the type of facilities, and whether they are primary, secondary or tertiary.)

Source:

https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:

For Example the expenditures are transferred from the Ministry of education to the local education offices.

Page 70 of the main document "hlavná kniha", where following data are presented in a table:

- Expenditures on regional education; Expenditures on higher education etc. - which are to be considered as front-line services in the Education sector.

Peer Reviewer

Opinion: Agree

Comments: Researcher is right in this one. On page 70 there are aggregated data/main table and within the main book, from page 78 there are also detailed information and tables which describe expenditures on service delivery units like State Pedagogical Institute or State School Inspection or others... later also including budget for public universities (although as for those, only aggregates are there/not individual budget of universities, because it is not state owned/state only support them financially according the normatives for one university student +another part is in section for support of scientific work).

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:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Comment:

Some of these data are available in table 11 "expenditures of the public budget based on the functional classification", where some of the front-line services like education is presented and divided into sub-parts.
Also table 13 - Expenditures of the state budget into science and education

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

As table 11 does not present information for specific universities or schools, just for particular education levels, the response is revised from "a" to "b."

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:

c. Yes, the Year-End Report (or the final In-Year Report) presents the differences between some, but not all, of the original estimates of transfers to public corporations in the sector and the actual outcome.

Source:

<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/>

Comment:

The YER shows these information. Data are specified not only in the main text (very briefly on pages range 68-71, however more deep in table 9 of the YER "Capital expenditures", where there are also specifications for the MInistry of education... In cell N23 there is amount of money planned for the transfer in public administration framework and in cell O23, there are real spendings. In this example - of the mInistry of education, reality was much more higher than the plan - 450 % of the plan.

Since this information is not included in the main text, only in the tables, the narrative discussion is completely missing. Information about sectorial specifications are also not included.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher on this one as well. I would only suggest to correct the link to https://www.finance.gov.sk/files/archiv/69/SZU_2018.zip (because YER for budget year 2018 is already available & we should work with most current budget documents available). If you unzip it and check the main document/pdf (SZÚ_2019_vlastny_mat.pdf) from the page 60 +on the page 62 also the table where there is information about original estimates and actual outcome of transfers to public corporations (but not all of them/so to select option C in questionnaire is correct answer).

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well-received; however, as the 2018 YER was released after the research cut-off date of 31 December 2018, it cannot be evaluated in the current survey.

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:

c. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure but does not show how expenditure is associated with achieving the objectives.

Source:
https://hsr.rokovania.sk/mf0165302018-41/?cms_location=mf0165302018-41

Comment:
For example on page 74 of the main document "hlavná kniha", there are specified some of the measurements for the regional education goals. However from our point of view these cannot be assumed as objectives with a direct association with the expenditures.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S19. Is subnational expenditure in the sector (including expenditure financed from own-source revenues) reported in *centra*/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:
<https://www.finance.gov.sk/sk/financie/statne-vykaznictvo/statny-zaverecny-ucet-sr/> - table 19 and 20
https://hsr.rokovania.sk/data/att/162852_subor.docx - Annex 1

Comment:
Some of the sector's subnational expenditures are included for example in the YER - Table 20 "binding limits of subsidies from the state budget to municipalities" or in the Table 21 - binding limits ... to self-government regions, where also data about expenditures in regional education, are presented - however only those related with the state subsidies from the Ministry of education

Also some data are available in the EBP document, where the annex 1 is focused on "Revenue and expenditure budgeting other public administration entities" - for example on page 4 - table presents "Development of revenue and expenditure part of municipal budget for the years 2019 to 2021"

Peer Reviewer
Opinion: Agree
Comments: Agree. Also pretty serious problem.

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:
d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:
<http://rozpocet.sk/web/#/rozpocet/V5/kapitoly/0/kapitola/20/prehľad>

Comment:
No, these information are not given in specific document. Some data are available on webpage "rozpocet.sk", however these are not full, presented are just some of them.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree