

Overview



Transparency:

60 /100

(Open Budget Index score)



Public
Participation:

11 /100



Budget Oversight:

52 /100

About the survey

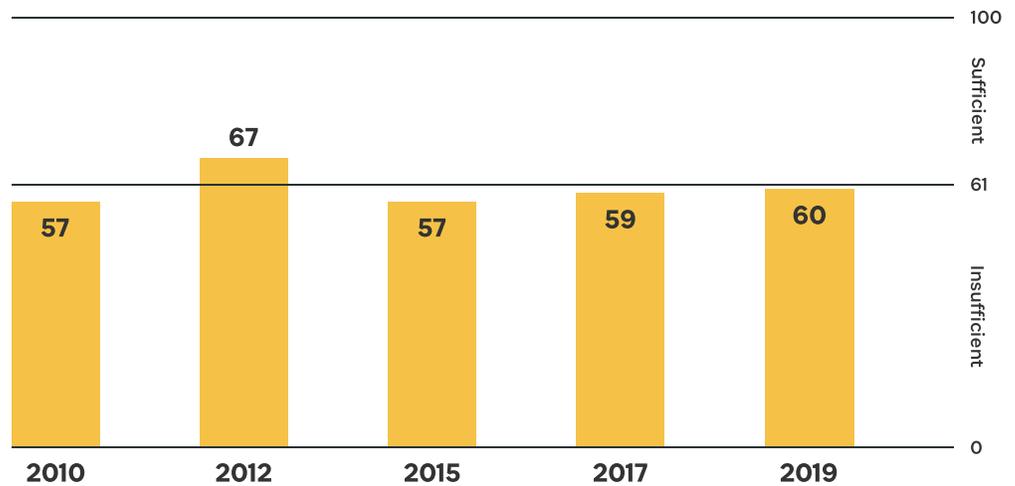
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – affect how equal a society is and the well-being of its people, including whether the most disadvantaged will have real opportunities for a better life. It is critical that governments inform and engage the public on these vital decisions that impact their lives.

The **Open Budget Survey (OBS)** is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions such as the legislature and auditor in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 7th edition of the OBS covers 117 countries.

Visit www.internationalbudget.org/open-budget-survey ↗ for more information, including the full OBS methodology, the 2019 Global Report, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for Slovakia changed over time?

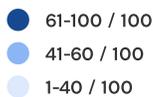


Public availability of budget documents in Slovakia

- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- ⊘ Not Produced

Document	2010	2012	2015	2017	2019
Pre-Budget Statement	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●
Enacted Budget	●	●	●	●	●
Citizens Budget	⊘	●	●	●	●
In-Year Reports	●	●	●	●	●
Mid-Year Review	●	●	●	⊘	●
Year-End Report	●	●	●	●	●
Audit Report	⊘	●	●	●	●

How comprehensive is the content of the key budget documents that Slovakia makes available to the public?



Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2019	78
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2019	72
Enacted Budget	The budget that has been approved by the legislature.	2019	84
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2018	25
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2018	48
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2018	Internal Use
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2017	62
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2017	38

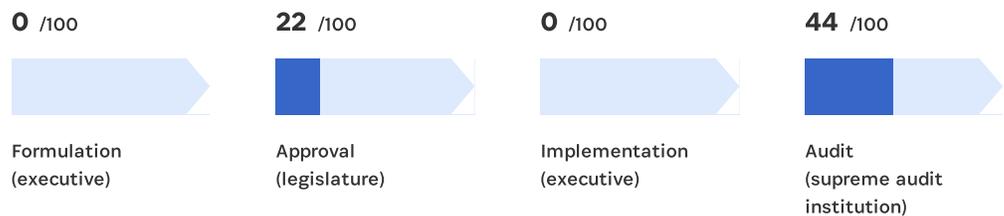
Slovakia's transparency score of **60** in the OBS 2019 is near its score in 2017.

Recommendations

Slovakia should prioritize the following actions to improve budget transparency:

- Publish the Mid-Year Review online in a timely manner.
- Improve the comprehensiveness of the Citizens Budget (CB) by: including information on the main policy initiatives in the budget, as well as the macroeconomic forecast upon which the budget is based; distributing the CB via additional means of dissemination; establishing mechanisms to identify the public's requirements for budget information in the CB; and publishing CBs for additional stages of the budget process.
- Improve the comprehensiveness of the Audit Report by auditing greater percentages of expenditures and extra-budgetary funds within the mandate of the Supreme Audit Office, and including an executive summary in the Report. In addition, the executive should report publicly on steps it has taken to address audit findings, and either the Supreme Audit Office or the National Council should release a report tracking actions taken by the executive to respond to audit recommendations.

Extent of opportunities for public participation in the budget process



Recommendations

To further strengthen public participation in the budget process, Slovakia's Ministry of Finance should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Slovakia's National Council has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Slovakia's Supreme Audit Office has established mechanisms for the public to assist in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

- Establish formal mechanisms for the public to contribute to relevant audit investigations.



Budget Oversight

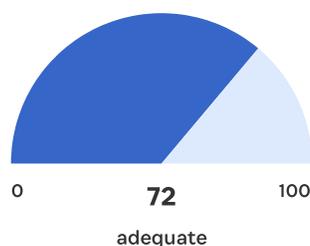
The OBS also examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Slovakia, together, provide limited oversight during the budget process, with a composite oversight score of **52** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



weak: 0 - 40; limited: 41 - 60; adequate: 61 - 100

Recommendations

Slovakia's National Council provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online.

- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen its independence and improve audit oversight by Slovakia's Supreme Audit Office, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Slovakia's independent fiscal institution (IFI) is the Council for Budget Responsibility (CBR). Its independence is set in law, and it reports to the executive. It publishes its own macroeconomic and fiscal forecasts, and its own cost estimates of major new policy proposals.

**The indicators for IFIs are *not* scored*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2018 were assessed in the OBS 2019.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Slovakia by a representative of the Ministry of Finance.