

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Bosnia and Herzegovina, September 2009

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International Budget Partnership OPEN BUDGET QUESTIONNAIRE

| | |
|--|----|
| Section One: The Availability of Budget Documents | 3 |
| Table 1. Budget Year of Documents Used in Completing the Questionnaire..... | 4 |
| Table 2. Key Budget Documents Used: Full Titles and Internet Links | 5 |
| Table 3. Distribution of Documents Related to the Executive’s Budget Proposal... | 9 |
| Table 4. Distribution of the Enacted Budget and Other Reports | 10 |
| Section Two: The Executive’s Budget Proposal | 11 |
| Estimates for the Budget Year and Beyond..... | 12 |
| Estimates for Years Prior to the Budget Year | 25 |
| Comprehensiveness | 37 |
| The Budget Narrative & Performance Monitoring | 44 |
| Additional Key Information for Budget Analysis & Monitoring | 48 |
| Section Three: The Budget Process | 54 |
| Executive’s Formulation of the Budget | 55 |
| Legislative Approval of the Budget | 59 |
| Executive’s Implementation of the Budget..... | 64 |
| Year-end Report and the Supreme Audit Institution..... | 76 |

Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

| Budget Documents Used in Completing the Questionnaire | |
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| | Budget Year Used |
| Pre-Budget Statement | 2010 (through 2012) |
| Budget Summary | Not Available |
| Executive's Budget Proposal | 2009 |
| Supporting Budget Documents | 2009 |
| Citizens Budget | Not Available |
| Enacted Budget | 2009 |
| In-Year Reports | 2009 |
| Mid-Year Report | Not Available |
| Year-End Report | 2008 |
| Audit Report | 2008 |

Table 2. Key Budget Documents Used: Full Titles and Internet Links

| Budget Document | Full Title, Date, and Internet Link |
|-----------------------------|--|
| Pre-Budget Statement | <p>“The 2010-12 Budget Framework Document,” July 2009: http://www.trezorbih.gov.ba/bos/images/stories/Danijel/dokumenti/usvojeni.pdf The document was adopted during the 95th session of the Council of Ministers (July 23, 2009)</p> <p>and (for the preceding period):</p> <p>“The 2009-2011 Budget Framework Paper for BiH Institutions,” June 2008: http://www.trezorbih.gov.ba/bos/images/stories/budzet/FINAL%20DOB_2009-2011__03_07_2008_.pdf</p> |
| Budget Summary | Not Produced |
| Executive’s Budget Proposal | <p>“Draft Budget of BiH Institutions for 2009” adopted by the Council of Ministers on November 13, 2008</p> <p>The Executive’s Budget Proposal is available on the Internet, on the Parliament’s website where all legislation that gets into the Parliament gets published in the <i>Legislation in Procedure</i> section at: http://parlament.ba/pzakoni/1/45/1.html.</p> <p>On that website, all of the legislation submitted to the Legislature by the Executive is published, along with all supporting documents and explanations. All of the information was available on the Internet before the legislative adopted the budget. Once the budget is adopted, the Executive’s Budget Proposal is replaced with the final budget adopted by the legislation. For this reason, the 2009 Executive’s Budget Proposal is no longer available; however, it was there before the Legislation adopted the budget.</p> <p>After the adoption, the document is publicly available from the executive (Information Office of the Council of Ministers or the Ministry of Finance and Treasury directly). According to the Law on Free Access to Information (BiH Official Gazette No. 28, Nov 17, 2000), this right is granted to all BiH citizens.</p> |

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| <p>Budget Document One in Support of the Executive's Budget Proposal</p> | <p>Supporting document titled: "Obrazloženje zakona o budžetu institucija BiH i međunarodnih obaveza BiH za 2009.g." (translated: "Explanation of the Law on the 2009 Budget for Institutions and International Obligations of BiH").</p> <p>This document was a part of the Executive's Budget Proposal package and was published on the Parliament's website as soon as it was adopted by the Executive and sent to the Parliament.</p> <p>Prepared by the Ministry of Finance and Treasury of BiH and included in the Council of Ministers Draft Budget of BiH Institutions material from November 2009. This document is not available on the Internet but can be obtained from the executive, as part of the Executive's Budget Proposal.</p> |
| <p>Budget Document Two in Support of the Executive's Budget Proposal</p> | <p>Supporting document titled: "Obrazloženje sadržaja budžeta institucija BiH i međunarodnih obaveza BiH za 2009.g." (translated: "Explanation of the Content of the Budget for BiH Institutions and International Obligations of BiH for 2009")</p> <p>This document (Budget Analysis – by economic category, programs and budget user) was a part of the Executive's Budget Proposal package and was published on Parliament's website as soon as it was adopted by the Executive and sent to the Parliament.</p> <p>This document is prepared by the Ministry of Finance and Treasury of BiH and included in the Council of Ministers Draft Budget of BiH Institutions material from November 2009. It is not available on the Internet but can be obtained from the executive, as part of the Executive's Budget Proposal.</p> |
| <p>Budget Document Three in Support of the Executive's Budget Proposal</p> | <p>Supporting document titled: "Projekcija servisiranja vanjskog duga BiH u 2009.g." (translated: "Detailed analysis (projection) of the B&H External Debt Servicing for 2009").</p> <p>This document was a part of the Executive's Budget Proposal package and was published on the Parliament's website as soon as it was adopted by the Executive and sent to the Parliament.</p> <p>This document is prepared by the Ministry of Finance and Treasury of BiH and included in the Council of Ministers Draft Budget of BiH Institutions material from November 2009. It is not available on the Internet but can be obtained from the executive, as part of the Executive's Budget Proposal.</p> |
| <p>Citizens Budget</p> | <p>Not produced</p> |

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| Enacted Budget | <p>“Law on Budget of BiH Institutions and International obligations 2009” http://www.trezorbih.gov.ba/bos/images/stories/Danijel/dokumenti/budzet_2009_bos_sl_glasnik_7_09.pdf</p> <p>Budget adopted on January 29, 2009</p> <p>As soon as the Budget is adopted by the Legislature, it is published on the Ministry’s website and in the Official Gazette.</p> |
| In-Year Reports | <p>1. “Central Bank Quarterly Bulletin, 1st quarter of 2009”: http://www.cbbh.ba/files/bilteni/2009/bilten_1_2009.pdf</p> <p>2. “Macroeconomic Unit of the Indirect Tax Authority, Bulletin No.47”: http://www.oma.uino.gov.ba/04_oma_bilten.asp?l=b</p> <p>This category also needs to include quarterly reports on budget execution, which are available on the Ministry’s website. The Central Bank Bulletin is dated March 08, and the second bulletin April 08.</p> <p>3. “Council of Ministers news from June 17, 2009”: (http://www.trezorbih.gov.ba/bos/index.php?option=com_frontpage&Itemid=1&limit=15&limitstart=90)</p> <p>“Usvojena informacija o javnoj zaduženosti BiH na 31.12.2008. - 91. sjednica VM BiH” (translated: Information on Public Debt of BiH as of December 31, 2008, adopted at the 91st Session of the Council of Ministers)</p> |
| Mid-Year Review | Not Produced |
| Year-End Report | <p>“Report on execution of the 2008 Budget of BiH Institutions and International Obligations, April 2009”: http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_budzeta_2008_BS.pdf</p> |
| Audit Report | <p>“The 2008 Audit Report on the 2008 Budget of BiH Institutions and International Obligations, June 2009”: http://www.revizija.gov.ba/bs/audit-rep/arhiva08.asp or “Audit Report on the 2008 Budget Execution Report for BiH Institutions, July 2009 (report# 01/03-06-16-1-702/09)”: http://www.revizija.gov.ba/bs/audit-rep/doc08/IZV_KONSOLIDOVANI_BS.pdf</p> |

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|-----------------------------------|---|
| Other Documents | Not produced |
| Relevant Ministries & Departments | <ol style="list-style-type: none">1. BiH Ministry of Finance and Treasury of BiH: www.trezorbih.gov.ba;2. Office for Auditing of Financial Operations of BiH Institutions: www.revizija.gov.ba3. Council of Ministers of BiH: http://www.vijeceministara.gov.ba4. Directorate for Economic Planning: www.dep.gov.ba5. Central Bank of BiH: www.cbbh.ba6. Indirect Taxation Authority of BiH: http://www.uino.gov.ba |

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

| DISTRIBUTION OF BUDGET DOCUMENTS | | | | | | |
|---|------------|------------------------------------|-----------------|-----------------------|-----------------------|-----------------|
| | Pre-budget | Executive’s Budget Proposal | | | | Citizens budget |
| | | Main document | Budget summary* | Supporting Document 1 | Supporting Document 2 | |
| A. Not produced, even for internal purposes | | | Yes | | | Yes |
| B. Produced for internal purposes, but not available to the public | | | | | | |
| C. Produced and available to the public, but only on request | | | | | | |
| D. Produced and distributed to the public (for example, in libraries, posted on the Internet.) | Yes | Yes | | Yes | Yes | |
| <i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i> | | | | | | |
| | Pre-budget | Executive’s Budget Proposal | | | | Citizens budget |
| | | Main document | Budget summary* | Supporting Document 1 | Supporting Document 2 | |
| 1. The release date is known at least one month in advance | Yes | Yes | NA | Yes | Yes | NA |
| 2. Advance notification of release is sent to users, media | No | No | NA | No | No | NA |
| 3. Released to public same day as official release to media | Yes | No | NA | No | No | NA |
| 4. Available on the Internet free of charge | Yes | Yes | NA | Yes | Yes | NA |
| 5. Free print copies available, limited distribution | Yes | Yes | NA | Yes | Yes | NA |
| 6. Free print copies available, mass distribution | No | No | NA | No | No | NA |
| 7. Readily available outside capital and/or big cities ⁺ | Yes | Yes | NA | Yes | Yes | NA |
| 8. Written in more than one language | Yes | Yes | NA | No | No | NA |
| 9. News conference is held to discuss release | Yes | Yes | NA | Yes | Yes | NA |

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

| DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS | | | | | |
|---|----------------|-----------------|-----------------|-----------------|--------------|
| | Enacted budget | In-year reports | Mid-year review | Year-end report | Audit report |
| A. Not produced, even for internal purposes | | | Yes | | |
| B. Produced for internal purposes, but not available to the public | | | | | |
| C. Produced and available to the public, but only on request | | | | | |
| D. Produced and distributed to the public (for example, in libraries, posted on the Internet.) | Yes | Yes | | Yes | Yes |
| <i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i> | | | | | |
| | Enacted budget | In-year reports | Mid-year review | Year-end report | Audit report |
| 1. The release date is known at least one month in advance | Yes | Yes | NA | Yes | Yes |
| 2. Advance notification of release sent to users, media | Yes | No | NA | No | Yes |
| 3. Released to public same day as official release to media | Yes | Yes | NA | Yes | Yes |
| 4. Available on the Internet free of charge | Yes | Yes | NA | Yes | Yes |
| 5. Free print copies available, limited distribution | Yes | No | NA | No | Yes |
| 6. Free print copies available, mass distribution | No | No | NA | No | No |
| 7. Readily available outside capital/big cities ⁺ | Yes | Yes | NA | Yes | Yes |
| 8. Written in more than one language | Yes | Yes | NA | Yes | Yes |
| 9. News conference is held to discuss release | Yes | No | NA | No | Yes |

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

| The Executive's Budget Proposal | |
|---|---|
| Estimates for the Budget Year and Beyond | |
| <p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u> It is a standard budget practice that all expenditures are classified by administrative unit.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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| <p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." In the supporting document <i>Budget Analysis – by economic category, programs and budget user</i>, there is an explanation of mail program-level data for the 2009 budget. Note: for the 2010 budget, this included information on all programs submitted by the users, so the answer next year will be "a."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> We stick with the original answer. The 2010 executive budget proposal was not the subject of this research as it was developed after the threshold date suggested by OBI.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.</p> | d |
| <p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate expenditure are presented. No, multi-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?
- Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
 - Yes, the data reflect the outstanding debt at the end of the budget year.
 - Yes, the data reflect the outstanding debt at the start of the budget year.
 - No, data on the outstanding debt are not presented.
 - Not applicable/other (please comment).

Citation:

Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.

Comment:

The executive's budget proposal at the level of BiH Institutions does not reflect consolidated data on the total government debt outstanding but only treats the issue of external debt servicing which is within the competency of BiH Institutions (even though such information is available in the BFP 2010-2012).

C

Researcher Response to this Question was "e"

Peer Reviewer One Comment: The data is given on the full external debt (stock and servicing) for the beginning and end of the budget year. However, there is no data on internal debt (since it is serviced by the entity level government, not the State. Given this explanation, a more appropriate answer is probably "a."

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." Comment: Although it includes a debt servicing plan, the budget of BiH institutions does not present figures for outstanding debt. It is also worthwhile mentioning that the state level finances external debt only, while the burden of internal debt is on the sub-national level.

Researcher Response: We maintain the original answer for the reasons explained above.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

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| <p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The planned external debt servicing payments are presented in the Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008, Supporting document no. 3 (Napomene: Konačna procjena 2009. godine i zbrojni plan otplate za servisiranje vanjskog duga u 2009.g.).</p> <p><u>Comment:</u> The total debt servicing payments are presented in the above-mentioned document with a breakdown between interest and principal repayment.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008, Supporting document no. 3 (Napomene: Konačna procjena 2009. godine i zbrojni plan otplate za servisiranje vanjskog duga u 2009.g.).

Comment:

All of the information is provided except for the maturity profile of the debt.

Researcher Response to this Question was "b"

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Comment: The executive's budget does not present figures on outstanding debt nor does it include a figure for total interest on debt or its maturity profile.

Peer Reviewer Two Comment:

Researcher Response: We remain with our choice of the answer for the reasons explained above.

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

b

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:

Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008, Supporting document no.2 (Obrazloženje analize budžeta za 2009.g.).

Comment:

The document briefly refers to the Budget Framework Paper 2009-2011 and states that the draft budget is prepared on the basis of macroeconomic assumptions prepared by the Directorate for Economic Planning (DEP).

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." Comment: The executive's budget itself and its supplements contain no macroeconomic information but mention that the pre-budget statement (Budget Framework Paper 2009-11), which contains a macroeconomic forecast, was the basis for the draft budget.

Researcher Response: We remain with our choice of answer for reasons explained above.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

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| <p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?
- Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the impact of policy proposals on expenditures is not presented.
 - Not applicable/other (please comment).

Citation:

Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008 and Explanation of the Content of the Budget for BiH Institutions and International Obligations of BiH for 2009.

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Within the supporting document *Budget Analysis – by economic category, programs and budget user*, information is given on the new policies which caused increases in the budget expenditure in relation to the previous year.

Peer Reviewer Two Comment: The response is correct but the citation and/or comment could be more concrete. Comment: The executive's budget is based on existing policies.

Researcher Response: We agree with PR1 that the answer should be changed to "b." We misunderstood the question originally.

IBP Comment: IBP editors chose answer "b" as suggested by the peer reviewer, and consequently the researcher, to maintain consistency with the criteria used for selecting answers across countries.

b

17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Within the supporting document *Budget Analysis – by economic category, programs and budget user*, information is given for each of the revenue categories explaining the reasons for the change in revenue level.

Peer Reviewer Two Comment: The response is correct but the citation and/or comment could be more concrete. Comment: Again, the executive's budget is based on existing policies.

Researcher Response: We partly agree with PR1's comment which reflects the specificity of BiH Institutions' budget position. However, we remain with our original answer choice because we believe that by policy proposals the question means, for example, fiscal policies (i.e policies to change tax rates, etc.) or specific policies in support of, say, export promotion, which in turn would translate into higher revenues as a result of a potentially increased GDP, and not simply policy options that change the revenues of one level of government in BiH (e.g. state level) at the expense of another (e.g. entities, cantons and municipalities).

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

| Estimates for Years Prior to the Budget Year | |
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| <p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?
- Program-level expenditure data are presented for all expenditures for BY-1.
 - Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
 - Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
 - No program-level expenditure data are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.

Comment:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." In the supporting document *Budget Analysis – by economic category, programs and budget user*, there is an explanation of mail program-level data for 2009 budget, which also includes an explanation of the difference in expenditure level for this program in relation to 2008. *Note:* for the 2010 budget, this included information on all programs submitted by the users, so the answer next year will be "a."

Peer Reviewer Two Comment:

Researcher Response: We did not see enough evidence in the cited document to convince us to change our answer.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

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| <p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "e" (other). Comment: The executive's budget contains the first six months of BY-1 execution.</p> <p><u>Researcher Response:</u> We maintain our original answer choice.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p> | <p>d</p> |
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| <p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "e"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>Peer Reviewer Two Comment:</u> The response is correct but the citation and/or comment could be more concrete.</p> <p><u>Researcher Response:</u> There were no changes in the budget format (in terms of classification and presentation) between BY-1 and BY. Hence, no adjustments were required.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p> | <p>d</p> |
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| <p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u> In the executive budget proposal at least six months of actual year are taken into consideration when coming up with the budget estimates. Exactly six months of BY-1 budget execution were considered and presented when preparing the BY executive's budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The response is correct but the citation and/or comment could be more concrete. Comment: Exactly six months of BY-1 budget execution were considered and presented when preparing the BY executive's budget.</p> <p><u>Researcher Response:</u> PR2 is right. We have used his/her comment, as it is more concrete.</p> | a |
| <p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "e" (other). Comment: Actual data for total revenues disaggregated by administrative classification are provided for the first six months of BY-1.</p> <p><u>Researcher Response:</u> We agree with PR2. Answer should be changed to "e" to be consistent with our previous answers.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d," as originally suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries.</p> | <p>d</p> |
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| <p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d," as originally suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries.</p> | d |
| <p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The questionnaire focuses only on the central level of BiH Government (i.e the level of BiH Institutions). There are no Extra-budgetary funds at this level. They are present at lower levels of BiH government (entities and cantons).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | e |
| <p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Same explanation as for the question above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | e |

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| <p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no transfers to public corporations at this level of government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | e |
| <p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The response is correct but the citation and/or comment could be more concrete. Comment: Budgets in BiH are limited to fiscal activities.</p> | e |

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| <p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget of BiH Institutions for 2009 adopted by the Council of Ministers on November 13, 2008.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no expenditure arrears at the level of BiH Institutions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | e |
| <p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “e.” Comment: Although the State has the option, it is not issuing government loan guarantees.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d,” as originally suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries.</p> | d |

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| <p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The budget is cash-based and does not include information beyond the BY.</p> | d |
| <p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” All donations which are identified at the time of the budget preparation are in the budget. However, actual execution on donations is usually much higher than planned, since most of the donations cannot be identified that early in the budget process.</p> <p><u>Peer Reviewer Two Comment:</u> The response is correct but the citation and/or comment could be more concrete. Comment: Many donors still support BiH institutions directly and information about their funding does not enter the budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c,” as suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries.</p> | C |

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| <p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> The situation is as follows: in the budget of the state level in BiH (called BiH Institutions) there are revenues from indirect taxes. Direct taxes are in the budgets of lower levels of government. When it comes to question 45, I am not sure what is meant by “tax expenditure” – if you mean expenditures financed by tax revenues, the appropriate answer is “b,” and if you mean the overview of what is the expense of tax collection/ administration, then the answer is probably “c” (as mentioned above, tax administration for direct taxes is not at the state level, while tax administration for indirect taxes is on the state level (through Indirect Tax Authority). The overall budget presents all expenditures of the Indirect Tax Authority in the same detail as for other users (expenditure by economic category).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries. The researcher misunderstood the question.</p> | <p>d</p> |
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| <p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
| <p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> These items are not secret. The information is publicly available.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |

| The Budget Narrative & Performance Monitoring | |
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| <p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Some information linking expenditure of administrative units to government policies is available in Supporting Document No. 2.</p> | C |
| <p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
| <p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |

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| <p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
| <p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |

| Additional Key Information for Budget Analysis & Monitoring | |
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| <p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p> | |
| <p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> For example, regarding indirect taxes see: http://www.uino.gov.ba/b/Porezi/</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See for example: http://www.kurir-info.rs/aktuelne-vesti/2009-04-04/kozaric-aranzman-sa-mmf-om-najrealniji-izvor-finansiranja</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |
| <p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

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| <p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Pages 3-10 of the Budget Framework Paper 2010-2012 for BiH Institutions: http://www.trezorbih.gov.ba/hrv/images/stories/Danijel/dokumenti/usvojeni.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Additional citation: Besides this information relating to the pre-budget statement stage (first citation), the executive provides a narrative justification describing the budget and its proposals during the draft budget stage (Executive’s Budget Supporting Document No. 2), and later, in the enacted budget.</p> | a |
| <p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Definitions are provided in the BPF (implicitly) and in the organic law on financing of BiH institutions. However, majority of those explanations are not non- technical.</p> | d |
| <p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u> BiH Law on free Access to Information, Official Gazette of BiH, 57/00 http://www.predsjednistvobih.ba/o-bih/pdf/zakon_bs.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

BiH is undergoing budget reform and budget users are asked to submit their individual budget requests in the programme format. This information is going to be attached to the Council of Ministers' Draft Budget for 2010 as supplementary information.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

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| <p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none">a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.d. In practice, no highly disaggregated non-financial expenditure information is available.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Budget users at the level of BiH Institutions are only now starting to pay more attention to performance data. Though such information may be available in some instances, it is usually of poor quality.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |
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Section Three: The Budget Process

| The Budget Process | |
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| Executive's Formulation of the Budget | |
| <p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Law on Financing of the Institutions of BiH, Article 10.</p> <p><u>Comment:</u> The Council of Ministers must submit a draft Budget for the following year to the Presidency of Bosnia and Herzegovina no later than October 15th of the current year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Law on Financing of the Institutions of BiH (this Law has been recently amended to include detailed timetable of activities).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is hard to say that the executive always adheres to the dates in its timetable. The main reason for this is the very complex environment in which activities depend on many levels and players that do not react promptly. In addition, discussions of some issues (particularly major changes of procedures or implementation of new laws, acts or similar) may take longer than expected.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> BiH Ministry of Finance and Treasury/Council of Ministries Rulebook and Procedure.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.</p> | c |

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| <p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A significant improvement in performance and procedures has been made since the 2008 round of research.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |
| <p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> BiH Institutions' Budget Framework Paper 2010-2012: http://www.trezorbih.gov.ba/bos/images/stories/Danijel/dokumenti/usvojeni.pdf</p> <p><u>Comment:</u> According to the Law on financing the Institutions of BiH, Article 5, the pre-budget report (Budget Framework Document for Institutions of BiH) must be adopted by the BiH Council of Ministers by 31 of July each year, and soon after that, published on the official MoFT website.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The response is correct. However, the comment includes incorrect information. The legal deadline for the adoption of the BFP is June 30, according to the law cited.</p> | a |

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| <p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Pages 14 -31 of BiH Institutions' Budget Framework Paper 2010-2012: http://www.trezorbih.gov.ba/bos/images/stories/Danijel/dokumenti/usvojeni.pdf</p> <p><u>Comment:</u> http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Pages 32 – 59 of BiH Institutions' Budget Framework Paper 2010-2012: http://www.trezorbih.gov.ba/bos/images/stories/Danijel/dokumenti/usvojeni.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

| Legislative Approval of the Budget | |
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| <p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to the Law on Financing of the Institutions of BiH, the BiH Presidency has to submit the annual budget proposal for the upcoming year to the BiH Parliament's legislative committees by November 1st each year. In practice, this deadline has never been met and the Parliament receives the Draft Budget quite late in the year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |
| <p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such hearings have not taken place to date; however, such hearings may start taking place from next year on as part of the ongoing budget reform.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> First, such hearing might take place towards the end of the year. Budget and Finance Committees of the two Houses of the Parliamentary Assembly have already agreed to hold such a meeting for the first time with the Ministry of Defense. However, Budget and Finance Committees do hold public hearings on audit reports prepared by the BiH Supreme Audit Institution and evidence is taken from the representatives of the executive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Again, this may start to be the practice from next year on.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
| <p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Article IV Point 4 of BiH Constitution: http://parlament.ba/files/user/docs/vazniji_propisi/Ustav_BiH_-_B.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |

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| <p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget of BiH Institutions and International Obligations for 2009: http://www.trezorbih.gov.ba/bos/images/stories/budzet/budzet_2009_BS.pdf</p> <p><u>Comment:</u> Program-level detail is going to be provided this year as a supporting documentation to the Draft Budget for 2010.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>C</p> |
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| Executive's Implementation of the Budget | |
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| <p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <ol style="list-style-type: none"> 1. Central Bank Quarterly Bulletin, 1st quarter of 2009: http://www.cbbh.ba/files/bilteni/2009/bilten_1_2009.pdf 2. Macroeconomic Unit of the Indirect Tax Authority, Bulleting No. 47: http://www.oma.uino.gov.ba/04_oma_bilten.asp?l=b <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The citation also needs to include quarterly reports on the budget execution, which are available on the Ministry's website.</p> <p>Peer Reviewer Two Comment: The response is correct but the citation and/or comment could be more concrete. The Ministry of Finance prepares quarterly budget execution reports by administrative units and detailed expenditure classification. Although this information is not published on the websites of the executive (Ministry of Finance or the Council of Ministers), it can be obtained on request. The quarterly execution reports include information provided by the Indirect Tax Authority. The Central Bank, on the other hand, analyses the execution reports and publishes narratives on the most important observations.</p> | b |

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| <p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> See for example: http://www.cbbh.ba/files/bilteni/2009/bilten_1_2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

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| <p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.cbbh.ba/files/bilteni/2009/bilten_1_2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Macro-economic Unit of the Indirect Tax Authority, Bulletin No. 47: http://www.oma.uino.gov.ba/04_oma_bilten.asp?l=b</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The above is true for (indirect) tax revenues, which represent the major share of revenues. However, information on the actual collections of non-tax revenues is released every three months (i.e. quarterly).</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p> | b |

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| <p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Macroeconomic Unit of the Indirect Tax Authority, Bulletin No. 47: http://www.oma.uino.gov.ba/04_oma_bilten.asp?l=b</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.cbbh.ba/files/bilteni/2009/bilten_1_2009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
| <p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Information of the composition of external debt can be found at the following link: http://www.trezorbih.gov.ba/bos/index.php?option=com_content&task=view&id=207&Itemid=124</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>b</p> |

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| <p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> As per relevant provisions in the Law on Financing of BiH Institutions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The Ministry of Finance and Treasury must submit quarterly and semi-annual reports on the execution of the budget to the Council of Ministers and to the Presidency no later than 60 days after the end of each quarter (Article 22 of the Law on Financing of BiH Institutions). Applying the Law on Public Information, citizens can request this document from the executive as soon as it is prepared.</p> | b |
| <p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
 - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
 - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
 - No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
 - Not applicable/other (please comment).

Citation:

Article 16 of the Law on Financing of BiH Institutions covers treats this issue:
<http://www.trezorbih.gov.ba/bos/images/stories/zakoni/zakoni%202004/2004%20zakon%20financiranju%20redni%20broj%203.pdf>

Comment:

It is possible to shift funds between administrative units only under special extenuating circumstances and once the opinion of the Ministry of Finance and Treasury has been solicited. The Council of Ministers has the final say on the matter.

d

Researcher Response to this Question was "e"

Peer Reviewer One Comment: Note: Under the Law on Financing, in extraordinary circumstances, budget appropriations under the budget ceiling adopted by the Parliament can be shifted (but only if the overall budget ceiling stays the same) between the users (with the exception of the following budget users: Parliament, Supreme Audit Institution, Supreme Constitutional Court and all of the judiciary) with the approval of the Council of Ministers (and not the Parliament). However, this happens very rarely in practice. Real budget rebalances need to be approved by the Parliament. OBS should consider this before deciding on which answer is appropriate in this case.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." The citation and comment are correct.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

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| <p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.javnabavke.gov.ba/home/index.php?option=com_content&task=view&id=1112&Itemid=36&lang=en</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Article 15 of the Law on Financing of BiH Institutions.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Note: Article 15 envisages that if the need to change the overall ceiling of the adopted budget arises (if the overall revenues are lower than planned or the expenditure higher), the Ministry submits the rebalance to the Legislature for approval. However, in practice, the State level has only had a rebalance in 2003.</p> <p><u>Peer Reviewer Two Comment:</u> According to the law, the budget must always be in balance and creating a deficit is not possible. Therefore, supplemental budgets (rebalances) are approved before funds are expended.</p> | a |

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| <p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> In practice, the State level has only had a rebalance in 2003.</p> <p><u>Peer Reviewer Two Comment:</u> Budget rebalances vary significantly (and it is therefore impossible to say if they are usually around 2, 5 or 10 percent), due to often significant changes in State revenues and expenditures.</p> | <p>e</p> |
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| <p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: In the budget of BiH Institutions, there are Current Reserves, which cannot constitute more than 3% of the total budget, excluding the foreign debt servicing. The reserves can be used for urgent expenditures, financing of legal contingencies, and grants for non-profit organizations. Current reserves of up to 3% of the Budget (usually lower than 3%) are therefore adopted by the Parliament within the Budget in different categories (e.g. legal contingencies, capital investment, new budget users and other reserves, within which grants to non-profit organizations are given). During the year, the Council of Ministers needs to approve these expenditures (not the Parliament).</p> <p>Peer Reviewer Two Comment: The response is correct but the citation and/or comment could be more concrete. Citation: Law on Financing of BiH Institutions, Article 17 ("Contingency Reserve"). According to the law, after having obtained the opinion of the Ministry of Finance and Treasury, the Council of Ministers decides on the use of the contingency reserve/funds.</p> | <p>d</p> |
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| Executive's Year-end Report and the Supreme Audit Institution | |
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| <p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: Note: For citations for all questions about the audit report published by the State Audit Office, use the following: http://www.revizija.gov.ba/bs/audit-rep/doc08/IZV_KONSOLIDOVANI_BS.pdf For citation for all questions about the year-end report published by the Ministry of Finance and Treasury, use: http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_budzeta_2008_BS.pdf</p> <p>Peer Reviewer Two Comment: The response is correct but the citation and/or comment could be more concrete. Citation: Law on Financing of BiH Institutions, Article 22 ("Financial Reporting and Auditing"). According to the law, the Ministry of Finance and Treasury prepare the year-end report on budget execution and submit it to the Council of Ministers and the Presidency and, within 180 days, to the Parliament.</p> | <p>a</p> |
| <p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p> | <p>a</p> |

103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "a."

Citation: http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_bud_zeta_2008_BS.pdf

The budget execution report includes a fairly extensive explanation of differences in expenditures, including both a narrative discussion and quantitative estimates.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries.

b

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| <p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none">a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).d. No explanation of the differences is provided, or such a report is not released.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citation: http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_budzeta_2008_BS.pdf The explanation focuses on departments and economic categories, but not functional totals or programmes.</p> | b |
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| <p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a." Citation: http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_bud_zeta_2008_BS.pdf The year-end report includes a fairly extensive narrative discussion of the development of revenues during the year as well as quantitative estimates.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as suggested by the peer reviewers.</p> | <p>a</p> |
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| <p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a." Citation: http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_budzeta_2008_BS.pdf The year-end report includes a fairly extensive narrative discussion of the development of macroeconomic indicators during the year as well as quantitative estimates.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p> | d |
| <p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citation: http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_budzeta_2008_BS.pdf The year-end report does not include non-financial indicators.</p> | d |

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| <p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citation: http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_budzeta_2008_BS.pdf The year-end report does not include performance indicators.</p> | d |
| <p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citation: http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_budzeta_2008_BS.pdf Again, the year-end report does not include social impact indicators.</p> | d |

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| <p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no extrabudgetary funds at the state level.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citation: http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_budzeta_2008_BS.pdf</p> | <p>e</p> |
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| The Independence and Performance of the Supreme Audit Institution | |
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| <p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citation: Law on Financing of BiH Institutions, Art. 22 (Financial Reporting and Audit) http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvrsenje_budzeta_2008_BS.pdf According to the law, the Audit Office has 110 days at most to audit the budget execution report, which is a pre-requisite for the Ministry of Finance and Treasury to submit the budget execution report to the Parliament.</p> | a |

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| <p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citation: Law on Financing of BiH Institutions, Article 22 (Financial Reporting and Audit) http://www.trezorbih.gov.ba/bos/images/stories/budzet/izvršenje_budžeta_2008_BS.pdf The deadline for auditing all expenditures is 110 days from the end of the BY at the most.</p> | a |
| <p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citation: http://www.revizija.gov.ba/bs/audit-rep/doc08/IZV_KONSOLIDOVANI_BS.pdf</p> | a |

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| <p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citation: Law on Audit of BiH Institutions http://www.revizija.gov.ba/en/audit-law/ According to Article 25 of the Law on the Audit of BiH institutions, the Auditor General is appointed and dismissed by the Parliament.</p> | a |
| <p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> See our previous comments in relation to extrabudgetary funds.</p> <p><u>Peer Reviewer One Comment:</u> Note: the state level does not have extra-budgetary funds; extra-budgetary funds exist at the entity levels and are audited by the entity audit offices.</p> <p><u>Peer Reviewer Two Comment:</u></p> | e |

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| <p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> http://www.revizija.gov.ba/en/audit-law/</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
| <p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> According to Article 5, the SAI submits its budget request for approval with the Parliament and forwards the approved request to the Ministry of Finance and Treasury for it to be included in the budget.</p> | <p>a</p> |

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| <p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No distinction is made between audits of the security sector and audits of other sectors of the government.</p> | <p>a</p> |
| <p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>b</p> |

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| <p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Citation: Law on Audit of BiH Institutions http://www.revizija.gov.ba/en/audit-law/ According to Article 16 of the Law on the Audit of BiH institutions, the SAI submits its audit report to the institution audited but also to the Parliament within 30 days of the completion of the audit. In parallel, the report is submitted to the Council of Ministers and to the Presidency. The Parliament is granted the right to amend the budget allocation for the institution audited, based on the recommendations in the audit report.</p> | a |
| <p>121. 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?</p> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive is required to report to the Budget and Finance Committees of both houses on what steps it has taken to address audit findings. These hearings are open to public.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.</p> | b |

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| <p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Again, no distinction is made between the audits of the security sector and audits of other sectors of the government.</p> | a |